

Exhibit B

Pfeiffer Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., <u>et al.</u> ,	:
	:
Debtors.	:
-----X	

Chapter 11
Case No. 08-13555 (JMP)
(Jointly Administered)

**DECLARATION OF ALLEN M. PFEIFFER IN SUPPORT OF
EXAMINER'S APPLICATION TO RETAIN DUFF & PHELPS LLC**

I, Allen M. Pfeiffer, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am a Managing Director of Duff & Phelps, LLC ("D&P" or the "Firm"), a financial advisory services firm with numerous offices throughout the world. I am a resident of the Firm's Morristown, New Jersey office, and I am duly authorized to make this Declaration on behalf of D&P.

2. I submit this Declaration in support of the Application of the Examiner for Order Authorizing the Retention and Employment of Duff & Phelps, LLC *Nunc Pro Tunc* as of February 6, 2009 (the "Application") in the above-captioned Chapter 11 cases (the "Chapter 11 Cases"), made pursuant to 11 U.S.C. §§ 105(a) and 327 and the Court's Order Directing Appointment of an Examiner Pursuant to Section 1104(c)(2) of the Bankruptcy Code, entered January 16, 2009 (the "Examiner Order"). Except as otherwise indicated, the facts set forth in this Declaration are personally known to me and, if called as a witness, I could and would testify thereto.

Background

3. On September 15, 16, and 23, 2008, October 3 and 5, 2008, and January 7 and 9, 2009, one or more of the Debtors¹ filed voluntary petitions for reorganization under Chapter 11 of the Bankruptcy Code. The Debtors have continued to operate their businesses and manage their affairs as debtors in possession pursuant to 11 U.S.C. §§ 1107 and 1108.

4. On January 16, 2009, the Court entered the Examiner Order directing the appointment of an Examiner pursuant to 11 U.S.C. §§ 1104(c)(1) and (c)(2) to investigate, *inter alia*, various transfers and transactions by the Debtors and their affiliates, claims that certain Debtors may have against LBHI, and the events that immediately preceded the commencement of the LBHI chapter 11 case (collectively, the “Investigation”). Examiner Order at ¶ 2. The Examiner Order also directs the Examiner to “perform the duties specified in sections 1106(a)(3) and (4) of the Bankruptcy Code, except to the extent the Court orders otherwise.” Id. at ¶ 3.

5. On January 19, 2009, the United States Trustee appointed Anton R. Valukas as Examiner in the Chapter 11 Cases, subject to Court approval, and filed her Notice of such appointment. [Docket # 2570]. On January 20, 2009, the United States Trustee filed her application for an Order of this Court approving the appointment of Anton R. Valukas as Examiner in the Chapter 11 Cases. [Docket # 2571]. On January 20, 2009, this Court entered an order approving the appointment by the United States Trustee of Anton R. Valukas as Examiner

¹ In addition to LBHI, the following entities are debtors in the Chapter 11 Cases: LB 745 LLC; PAMI Statler Arms LLC; Lehman Brothers Commodity Services Inc.; Lehman Brothers Finance SA; Lehman Brothers Special Financing Inc.; Lehman Brothers OTC Derivatives Inc.; Lehman Brothers Derivative Products Inc.; Lehman Commercial Paper Inc.; Lehman Brothers Commercial Corporation; Lehman Brothers Financial Products Inc.; Fundo de Investimento Multimercado Credito Privado Navigator Investimento No Exterior; Lehman Scottish Finance L.P.; CES Aviation LLC; CES Aviation V LLC; CES Aviation IX LLC; East Dover Limited; Luxembourg Residential Properties Loan Finance S.a.r.l.; and BNC Mortgage LLC.

in the Chapter 11 Cases [Docket # 2583], and on February 11, 2009, this Court entered an order approving the Examiner's retention of Jenner & Block as his counsel. [Dkt. # 2803].

Retention of Duff & Phelps

6. D&P is a leading provider of independent financial advisory, forensic accounting, and investment banking services, assisting clients principally in the areas of complex financial restructurings, valuation, transactions, disputes, accounting, and electronic discovery. More specifically, D&P is one of the leading independent providers of valuation services for financial reporting, tax compliance, and transaction opinions and has dedicated professionals with relevant industry (e.g., financial services and financial engineering) and functional (e.g., retrospective solvency, forensic accounting, due diligence, and restructuring) expertise. In addition, D&P acquired Chanin Capital Partners ("Chanin") in 2006, a distinguished leader in advising companies, creditors, and stakeholders in financially distressed situations. Chanin has served as a financial advisor for clients in some of the largest chapter 11 cases ever filed, including Adelphia, Calpine, Comdisco, Delphi, Dura, Global Crossing, NII Holdings, Owens Corning, and PG&E.

7. D&P has been involved in many of the most complex accounting and bankruptcy investigations and disputes conducted within recent years and, leveraging off D&P's separate and distinct areas of expertise, can provide deep and insightful analysis of the broad scope of issues required by the Investigation. The professionals at D&P who will lead the services provided to the Examiner have decades of experience in conducting the analyses required for the Examiner to fulfill his duties set forth in the Examiner Order. More specifically, the professionals at D&P who will lead the services provided to the Examiner include: D&P's Global Leader of the Financial Services Industry, who has worked with and supported many global entities in designing, structuring, valuing and accounting for almost all aspects of a

financial services business; D&P's Global Leader of Dispute Consulting - Complex Valuation and Bankruptcy Litigation, who has consulted on many retrospective solvency analyses related to billions of dollars of alleged fraudulent transfers and preferences; a leader of D&P's financial engineering practice who is responsible for the firm's service capabilities regarding structured credit and has substantial experience in helping ABS, CDO, MBS, CMS and proprietary traders in their trading, structuring, hedging, and risk management activities; a Managing Director who was the Chief Risk Officer at large financial institutions; a Managing Director who has been appointed the forensic accountant for various bankruptcy litigations and has been named one of the "Top 100 Most Influential People in the Accounting Profession" by Accounting Today; and the Co-Chair of D&P's Global Electronic Discovery & Investigations practice group, who is a nationally recognized expert in conducting investigations. D&P's proposed team of financial advisors will also include Chanin professionals with experience from the aforementioned cases, as well as other cases.

8. In addition, within the firm's 25 offices around the world, D&P has more than 1,200 employees with financial and technical expertise that the Examiner can call upon as needed.

Services to be Provided

9. In connection with these Chapter 11 Cases and subject to orders of this Court, the Examiner has asked D&P to provide the following services to the Examiner, among others:

- a. investigate, collect, and analyze documents, data, and information, including but not limited to accounting records and other financial information, related to the scope of the Investigation set forth in the Examiner Order;
- b. perform any financial and accounting analyses as needed and directed by the Examiner;

- c. take all necessary actions to assist and advise the Examiner in the discharge of his duties and responsibilities under the Examiner Order and the Bankruptcy Code; and
 - d. assist in preparing the Examiner's report.
10. D&P intends to work closely with the other professionals retained by the Examiner, the Debtors' representatives and professionals, the Official Committee of Unsecured Creditors (the "Creditors' Committee") and its representatives and professionals, the SIPA Trustee and his representatives and professionals, the Joint Administrators and their representatives and professionals, and the United States Trustee to ensure that there is no unnecessary duplication of services performed or charged to the Debtors' estates and to ensure a streamlined process in connection with the Investigation.

Duff & Phelps's Disinterestedness and Disclosure of Connections

11. In preparing this Declaration and in order to ascertain D&P's "connections," as that term is used in Bankruptcy Rule 2014, with the Debtors, the Debtors' creditors, and other parties-in-interest in the Chapter 11 Cases, I caused a set of procedures developed by D&P to be used to ensure full compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any Local Rules of the Court regarding the retention of professionals under the Bankruptcy Code (the "Disclosure Procedures"). Pursuant to the Disclosure Procedures, I performed, or caused to be performed, the following actions to identify the parties relevant to this Declaration and to ascertain D&P's connection to such parties:

- a. Using various sources, including publicly available information and the listings of entities identified and described in materials filed in support of the applications of the Debtors and the Creditors' Committee to retain counsel, D&P compiled a list of persons and entities relevant to this

Application (the “Identified Parties”).² The list of Identified Parties is attached hereto as Exhibit 1 and includes:

- i. the Debtors, their significant nondebtor affiliates, and former affiliates;
- ii. the Debtors’ and affiliates’ current and former (up to three years) directors and officers;
- iii. significant (i.e., greater than five percent) equity holders of the Debtors as of the commencement dates of the Chapter 11 Cases;
- iv. the underwriters of the Debtors’ securities for all securities issued or outstanding on the commencement dates of the Chapter 11 Cases or during the three years prior to the commencement dates;
- v. accountants employed or retained by the Debtors during the two-year period prior to the commencement dates of the Chapter 11 Cases;
- vi. professionals employed by the Debtors;
- vii. Barclays Capital, Inc.;
- viii. members of the Ad Hoc or Unofficial Creditors’ Committees;
- ix. current and former members of the Creditors’ Committee;
- x. professionals retained by significant creditor groups;
- xi. the Debtors’ secured creditors;
- xii. the Debtors’ bank lenders;
- xiii. the Debtors’ 50 largest bond holders;
- xiv. the Debtors’ 100 largest unsecured creditors other than bondholders;
- xv. the Debtors’ 100 largest holders of trade debt;
- xvi. significant lessors and lessees of the Debtors;

² D&P has not obtained the consolidated list of creditors and equity security holders of the Debtors. Upon receipt of such list and as appropriate in connection with D&P’s representation of the Examiner, D&P will conduct a further search to determine whether D&P has any additional connections with the persons and entities identified thereon, and will, to the extent applicable, file and serve supplemental disclosures as to any such additional connections.

- xvii. the Debtors' utilities;
 - xviii. parties to litigation involving the Debtors;
 - xix. major competitors of the Debtors;
 - xx. the affiliations of the Debtors' outside directors;
 - xxi. certain government and state regulatory agencies; and
 - xxii. other potential parties-in-interest.³
- b. D&P then entered the names of the Identified Parties into a computer database containing the names of all clients and conflict information concerning such clients of D&P. Through the information generated from this computer inquiry, and through follow-up inquiries with D&P professionals, it was determined that D&P had not performed services for any party adverse to the Debtors or the Debtors' estates with respect to matters for which D&P is to be retained, except as identified in Pfeiffer Declaration.
- c. In addition, D&P sent a general inquiry by electronic mail to all its professionals to: (i) verify that such individuals were not performing services and have not performed services for the Debtors; (ii) determine whether any such individuals hold any securities of or claims against the Debtors; (iii) determine whether any such individuals had any other relationships with any of the Debtors since September 2006; and (iv) determine whether any such individuals are related to any Bankruptcy Judge for the Southern District of New York, the United States Trustee (Region 2), or any person employed by the United States Trustee (Region 2).

12. Based upon the results of the Disclosure Procedures, I respectfully represent that D&P and its professionals do not have any connections with any of the Identified Parties, the United States Trustee (Region 2), or the United States Bankruptcy Judge assigned to these Chapter 11 Cases; and do not have any interest materially adverse to the interests of the estates of any of the Debtors, or of any class of creditors or equity security holders of any of the

³ The identification and classification herein of various entities or individuals as falling within certain categories (e.g., "secured creditors") is not intended and should not be deemed to be an admission of the legal rights or status of any particular individual or entity.

Debtors, by reason of any direct or indirect relationship to, connection with, or interest in, any of the Debtors, or for any other reason, except as set forth herein.

13. To the best of my knowledge, D&P is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, in that D&P and its professionals (i) are not a creditor, equity security holder, or insiders of any of the Debtors, except that:

- a. an employee of D&P, when employed in September 2006 by a large accounting firm, worked with a team that performed an audit on one or more of the Debtors’ payment systems;
- b. an employee of D&P is the trustee and beneficiary of her late father’s trust which holds \$39,000 (face value) in notes of one or more of the Debtors;
- c. a Managing Director of D&P owns a \$6,000 certificate of deposit with Lehman Brothers Bank;
- d. an employee of D&P jointly owns shares in one or more of the Debtors with his spouse;
- e. an employee of D&P owns shares of one of the Debtors in her individual retirement account;
- f. a Managing Director of D&P is a participant in one or more of the Debtors’ retirement plans; and
- g. D&P’s Chief Executive Officer is a participant in one or more of the Debtors’ retirement plans and holds a *de minimis* limited partnership interest in LB Capital Partners II, L.P.;

(ii) are not and were not, within two years before the date of filing of these chapter 11 cases, a director, officer, or employee of the Debtors; (iii) are not and were not, within three years before the date of the filing of the petitions of any of the Debtors, an investment banker for any outstanding security of any of the Debtors; and (iv) are not and were not within two years before the date of the filing of the petitions of any of the Debtors, an investment banker for a security of any of the Debtors, or an attorney for any such investment banker in connection with the offer, sale, or issuance of a security for any of the Debtors. As a result of the responses to inquiries

made and procedures undertaken to determine disinterestedness, D&P notes that certain of its employees have family members who (i) are employees of, or have been employees of, or (ii) are, or have been, owners of equity or debt securities of the Debtors or their affiliates.

14. D&P and its professionals do not currently provide services for any of the Debtors or any of the non-debtor affiliates of the Debtors, or any persons employed by or associated with any of the Debtors or any of the non-debtor affiliates of the Debtors, except that:

- a. D&P provided property tax consulting services to Capital Crossing Bank, a division of Lehman Brothers Bank, FSB (the "Bank"). In 2008, D&P received \$9,000 in connection with said engagement, which was unrelated to anything fairly contemplated to be within the subject matter and scope of the Investigation; and
- b. D&P was retained by the Special Committee of the Board of Directors of the Bank as an independent financial advisor to the Special Committee to provide a fairness opinion to the Special Committee as to the fairness, from a financial point of view, to the Bank of the consideration to be received in a transaction, if one is agreed to, where all or substantially all of the assets of the Bank are sold to a Purchaser. In this case, the Special Committee consists of a single board member of the Bank who is not an officer or employee of the Bank and has no affiliation with Holdings. In the event that a transaction is actually agreed to and the Special Committee asks D&P to provide a fairness opinion for such transaction, no professional at D&P who is providing services to the Examiner will work on the fairness opinion or provide services to the Special Committee.

15. With respect to any prior connections between D&P and the Debtors or their related parties:

- a. During the period 2006-2008, D&P was engaged by Lehman Brothers Holdings, Inc. ("Holdings") to perform certain analyses as to the appropriate discounts for lack of marketability that employees of Holdings could consider when reporting compensation relating to grants of Holdings' restricted stock and, in one case in 2007, limited partnership units in an investment partnership affiliated with Holdings. The Firm's fees, in the aggregate, from these engagements total less than \$200,000, or less than 0.1% of annual revenues. The Firm has a total of \$27,500 in uncollected fees from these engagements and does not intend to file a claim in the bankruptcy proceeding with respect to these uncollected fees.

- b. Late in the afternoon on Saturday, September 13, 2008 (two days prior to Holdings' filing its Chapter 11 petition), an employee in the office of the General Counsel of Holdings contacted D&P about providing certain services in connection with a proposed transaction that never occurred. The transaction as described at the time was that certain assets would be sold by Holdings and a portfolio of real estate assets would remain behind for the shareholders of Holdings. The service requested was not to provide advice with respect to the nature, structure or desirability of the transaction but rather to provide a solvency opinion for a transaction in connection with its consummation. That evening, a small team of D&P professionals convened a call, made arrangements to prepare to work on the matter the morning of Sunday, September 14, and began to gather publicly available background information. On the morning of Sunday, September 14, approximately ten professionals at D&P were given access to a data room maintained by Holdings. The data consisted of spreadsheets listing real property of Holdings and the nature of Holdings' interest in such property (i.e., debt or equity). In the early afternoon on Sunday, Holdings contacted D&P to indicate that no transaction would be going forward, and D&P immediately ceased all preparatory activity. Holdings never retained D&P or paid D&P any fees in connection with this inquiry from Holdings. Nor did D&P ever render any advice or recommendations or opinion (whether formal or informal or preliminary or final) of any kind to Holdings. D&P was never advised as to the counterparty with whom Holdings would be dealing, nor was D&P given any details about the structure of the proposed transaction. D&P retained none of the data from the data room and did not perform any analytical work. Nonetheless, in these Chapter 11 Cases, D&P will screen from all matters related to the Investigation those professionals who accessed materials contained in the data room.
- c. Mr. Harvey Krueger, a member of the Board of Directors of D&P, who retired from his employment with Holdings effective February 1, 2006, was an independent contractor to Holdings and held the honorary title of "Vice Chairman Emeritus" from February 1, 2006 until shortly following the bankruptcy filing. Mr. Krueger's compensation from this independent contractor relationship did not represent a material portion of his income during this period. During this period, Mr. Krueger's had no day-to-day management responsibilities for any of the Debtors. Other than unexercised compensatory stock options issued to Mr. Krueger, none of which currently have any value, Mr. Krueger does not currently hold any debt or equity securities of the Debtors. Other than a potential claim arising from his participation in a Holdings sponsored deferred compensation plan (which claim, in the context of the total claims in the bankruptcy proceeding, is *de minimis*), Mr. Krueger has advised D&P that he is not aware of any claims he may have against any of the Debtors. These engagements were unrelated to anything fairly contemplated to be

within the subject matter and scope of the Investigation. Nonetheless, D&P will screen Mr. Krueger from all matters regarding the Investigation.

16. Additionally, an affiliate of the Debtors owns less than a 1% limited partnership interest in a private equity fund managed by Vestar Capital Partners (“Vestar”), owner of less than 20% of Duff & Phelps Corporation. Affiliates of the Debtors are also co-investors in a private equity investment of Vestar and hold debt securities in other such Vestar investments. Sander Levy, a Managing Director of Vestar, is a member of the Board of Directors of Duff & Phelps Corporation, D&P’s parent corporation. Lehman Brothers, Inc. was a co-manager of the Duff & Phelps Corporation initial public offering, which closed in October 2007. Lehman Brothers, Inc. also provided investment banking services to D&P, including receiving a \$1.6 million fee on the Shinsei investment in D&P which closed in September 2007. These transactions were unrelated to anything fairly contemplated to be within the subject matter and scope of the Investigation.

17. D&P has not provided services in the past, and does not currently provide services, for creditors of the Debtors and various other parties-in-interest in the Chapter 11 Cases with respect to matters in which the Debtors and their affiliates were or are adverse but may in the future provide services which are unrelated to anything fairly contemplated to be within the subject matter and scope of the Investigation.

18. D&P has provided services in the past, currently provides services, and may in the future provide services, for creditors of the Debtors and various other parties-in-interest in these Chapter 11 Cases with respect to matters which are completely unrelated to the Debtors and their affiliates. D&P’s connections with these creditors and other parties-in-interest are described in Exhibit 2 attached hereto. Additionally, during review of the list of Identified Parties, D&P became aware of other relationships as set forth in Exhibit 2A. With the exception of the entities

listed in the following paragraph, which have been identified to me as parties-in-interest in these Chapter 11 Cases, no single creditor or party-in-interest (including their respective subsidiaries and affiliates) referenced in this Declaration and its exhibits accounted for more than 1% of D&P's gross revenues for the year ending December 31, 2008. In addition to the connections listed in Exhibit 2 and Exhibit 2A, D&P: (i) may appear, may have appeared, and may in the future appear in cases or proceedings, under the Bankruptcy Code or otherwise, and participates in transactions which are not related to the Debtors but where one or more of the Identified Parties may have been or may be involved; and (ii) with respect to the professionals who are included on the list of Identified Parties, may have been retained by or may in the future be retained or provide services for such firms or clients who have retained such firms.

19. The following entities, including their respective subsidiaries and affiliates, which are Identified Parties listed in Exhibit 1, each account for more than 1%, but less than 1.5%, of the Firm's gross revenues for the years ending December 31, 2007 or December 31, 2008: Citigroup and Jones Day (described in paragraphs 20 and 21 of this Declaration, respectively). The matters with respect to which D&P provides services for such entities (described in paragraphs 20 and 21 of this Declaration) are unrelated to matters likely to fall within the subject matter and scope of the Investigation, and will not present any conflict of interest or appearance of partiality.

20. D&P performed a solvency analysis and valuation services for financial reporting and other purposes to Citigroup, which amounted to between 1% and 1.5% of D&P's gross revenues for the year ending December 31, 2008.

21. D&P provided dispute consulting services in connection with one or more unrelated litigation matters to Jones Day, which amounted to between 1% and 1.5% of D&P's gross revenues for the years ending December 31, 2007.

22. In addition to the above disclosures, D&P retained the law firm of Lowenstein Sandler PC as its counsel for the limited purpose of reviewing D&P's engagement letter with the Examiner and its proposed retention application.

23. In addition to the foregoing, some of D&P's over 1,200 employees may have had some personal or professional relationships with attorneys, accountants, employees, officers, creditors, equity security holders, or other parties-in-interest of the Debtors. I do not have knowledge of any such relationship that is material. To the extent that D&P determines that any additional matters should be disclosed, D&P will disclose those matters to the Court by supplemental declaration.

24. To ensure that D&P will remain disinterested throughout the term of this retention, D&P agrees that it will not provide services for any client other than the Examiner in any matter in the Chapter 11 Cases.

25. D&P maintains a strict policy prohibiting any person at the firm from disclosing confidential information, using it for personal gain, or disclosing it to others for their personal gain. Moreover, the firm's employees are prohibited from buying, selling, or otherwise trading or recommending trading in stock or other securities of a client (or of a company involved in, or a potential party to, a transaction with a client) on the basis of material, inside (non-public) information.

Professional Compensation

26. D&P intends to apply to the Court for allowances of compensation and reimbursement of expenses for professional services rendered in connection with the Chapter 11

Cases in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the “United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330” (the “United States Trustee Fee Guidelines”), and all orders of this Court governing professional services performed and expenses incurred. To that end, D&P has agreed to submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of this Court. All of D&P’s fees and expenses will be subject to Bankruptcy Court approval.

27. D&P proposes to charge the Examiner for its financial advisory services on an hourly basis. D&P’s standard hourly rates for work of this nature, which are based upon the professionals’ level of experience, range from \$805 to \$920 for Managing Directors, \$720 to \$865 for Directors, \$580 to \$695 for Vice Presidents, \$435 to \$525 for Senior Associates, \$305 to \$365 for Analysts, \$195 for Research Analysts, and \$120 for Administrative Personnel.⁴ However, because of the significant public interest associated with the services to be provided to the Examiner, D&P has agreed to reduce its standard hourly rates by 10% for the services to be provided to the Examiner in the Chapter 11 Cases. If additional D&P professionals outside the United States are required for D&P to perform its services, the hourly rates for such non-U.S. D&P professionals will be the standard hourly rates in effect for such non-U.S. D&P professionals, less a 10% discount.

⁴ The standard hourly rates are subject to periodic adjustment to reflect economic and other conditions and are consistent with the rates charged elsewhere. Pursuant to its ordinary practices, D&P generally revises its rates on March 1 of each year. With respect to any increase in its rates effective March 1, 2009, D&P represents that its increases will not exceed six percent (6%) over the current effective standard rates.

28. D&P's rates are reasonable and comparable to the rates other firms charge for similar services. Moreover, D&P will use every effort to staff the engagement in a cost-effective manner and will maintain detailed, contemporaneous records of time and any actual and necessary expenses incurred in connection with the rendering of the services described above by category and nature of the services rendered.

29. D&P will request, subject to the Court's approval, reimbursement for necessary and reasonable actual out-of-pocket expenses incurred by D&P on the Examiner's behalf, such as photocopying services, printing, delivery charges, filing fees, postage, travel expenses, and other disbursements, as set forth in the Pfeiffer Declaration and the engagement letter between D&P and the Examiner. All requests for reimbursement of expenses will be consistent with the United States Trustee Fee Guidelines and the requirements established by this Court.

30. D&P also requests, subject to the Court's approval, indemnification, which is set forth in the engagement letter between D&P and the Examiner as follows: D&P and its affiliates, and their respective past, present and future directors, officers, shareholders, employees, agents and controlling persons, shall be indemnified and held harmless by the Debtors to the fullest extent of the law, from and against any and all losses, claims, damages or liabilities (or actions in respect thereof), joint or several, arising out of or related to D&P's engagement, any actions taken or omitted to be taken by an indemnified party in connection with D&P's provision of services to the Examiner, or any transaction or proposed transaction contemplated thereby. In addition, indemnified parties shall be reimbursed for any legal or other expenses reasonably incurred by them in respect thereof at the time such expenses are incurred; provided, however, the Debtors shall have no liability under the foregoing indemnity and reimbursement agreement for any loss, claim, damage or liability which is finally judicially

determined to have resulted primarily from the willful misconduct, gross negligence, bad faith or self-dealing of any indemnified party. I respectfully submit that this indemnity is consistent with indemnities permitted for other financial advisors in these Chapter 11 Cases.


[Remainder of this page intentionally left blank]

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 11th day of February, 2009, at Morristown, New Jersey.


Allen M. Pfeiffer

Sworn to and subscribed before me
this 11th day of February 2009.


NOTARY PUBLIC

My Commission Expires: November 10, 2013

Valerie Pokrywa
Notary Public of New Jersey
My Commission Expires
November 10, 2013

EXHIBIT 1

Identified Parties

1. Debtors

1. Lehman Brothers Holdings Inc.
2. LB 745 LLC
3. PAMI Statler Arms LLC
4. Lehman Brothers Commodity Services Inc.
5. Lehman Brothers Finance SA
6. Lehman Brothers Special Financing Inc.
7. Lehman Brothers OTC Derivatives Inc.
8. Lehman Brothers Derivative Products Inc.
9. Lehman Commercial Paper Inc.
10. Lehman Brothers Commercial Corporation
11. Lehman Brothers Financial Products Inc.
12. Fundo de Investimento Multimercado Credito Privado Navigator Investimento No Exterior
13. Lehman Scottish Finance L.P.
14. CES Aviation LLC
15. CES Aviation V LLC
16. CES Aviation IX LLC
17. East Dover Limited
18. Luxembourg Residential Properties Loan Finance S.a.r.l.
19. BNC Mortgage LLC

2. 50 Largest Bond Holders

20. Advanced Series Trust
21. AETNA Life Insurance Company
22. AIG Annuity Insurance Company
23. ALFA Mutual Fire Insurance Company
24. Allianz Life Insurance Company of North America
25. Alpha Mutual Fund Management
26. American Family Life Assurance Company
27. American Life Insurance Company
28. AXA Equitable Life Insurance Company
29. Barclays Global Fund Advisors
30. BBVA Gestion SA SGIIC (Spain)
31. Blackrock Advisors
32. Capital Research and Management
33. Continental Casualty Company
34. Federated Investors
35. Fidelity Management and Research
36. Franklin Advisors Inc.
37. Franklin Templeton Investments
38. Guardian Life Insurance Company
39. Hartford Life Insurance Company
40. ING Investment LLC

41. Jackson National Life Insurance
42. John Hancock Investment Management Services
43. John Hancock Life Insurance Company
44. Liberty National Life Insurance Company
45. Loomis Sayles & Company L.P.
46. Medical Liability Mutual Insurance Company
47. Metlife Insurance Company of Connecticut
48. Metropolitan Life Insurance
49. Metropolitan West Capital Management
50. NATIXIS Asset Management Advisors
51. Northwest Mutual Life Insurance Company
52. Phillips Hager & North Investment Management
53. PIMCO Advisors L.P.
54. PIMCO Funds Global Investors
55. Principal Life Insurance Company
56. Prudential Financial Inc.
57. Prudential Insurance Company of America
58. Riversource Life Insurance Company
59. Sun Life Assure Co. of Canada
60. T. Rowe Price Associates
61. Teachers Insurance and Annuity Association
62. Thrivent Financial for Lutherans
63. Transamerica Life Insurance Company
64. UBS Investment KAG
65. United States – Indices
66. Van Kampen Asset Management
67. Vanguard Group Incorporated
68. Western Asset Management Company
69. Zurich American Insurance Company

3. 100 Largest Unsecured Creditors other than Bondholders

70. 55 Broadway
71. 125 Broad Street
72. 767 Fifth Ave
73. 1221 Avenue of the Americas
74. 1301 Properties Owner L.P.
75. Allen & Overy
76. Anjarlekar & Associates
77. ANZ Banking Group Limited
78. Aozora Bank
79. Ashurst Morris Crisp
80. Australia and New Zealand Banking Group Limited
81. Bancotec Ltd.
82. Bank of America Plaza STE 3500

83. Bank of China, New York Branch
84. Bank of Taiwan, New York Agency
85. Bats Trading, Inc.
86. Bloomberg Finance L.P.
87. Bloomberg L.P.
88. BNP Paribas
89. Broadridge Securities Processing
90. Caldwellader, Wickersham, and Taft
91. Canary Warf Management Limited
92. CB Richard Ellis Client Account RE Gloa
93. CDW Direct LLC
94. Chuo Mitsui Trust & Banking
95. Citibank, N.A., Hong Kong Branch
96. Citibank, N.A.
97. Clifford Chance
98. Commonwealth Bank of Australia, Tokyo Branch
99. Compucenter (UK) Ltd.
100. CW Lending II Limited
101. Davis, Polk and Wardwell
102. Dell Marketing L.P.
103. Deutsche Borsche AG
104. Dimension Data
105. DnB NOR Bank ASA
106. Drowst Trading, LLC
107. Ernst & Young
108. Ernst & Young Private Limited
109. Fidessa Plc.
110. First Commercial Bank Co., Ltd., New York Agency
111. FT Interactive Data
112. Haworth Singapore PTE Ltd.
113. Henegan Construction Co., Inc.
114. Hewlett Packard AP (Hong Kong) Limited
115. HSBC Bank
116. Hua Nan Commercial Bank, Ltd.
117. IBM Corporation
118. ICAP Securities Limited
119. Information Builders Inc.
120. JQ Network PTD Limited
121. KBC Bank
122. Kim & Chang
123. Kingston Communications PLC
124. Linklaters
125. Linklaters, S.L.
126. Lloyds Bank, PLC
127. London & European Title Insurance Services Ltd.
128. London Borough of Tower Hamlets Rates

- 129. Mace Limited
- 130. McKee Nelson LLP
- 131. Microsoft Licensing, GP
- 132. Millennium Developers Pvt Ltd
- 133. Mizuho Corporate Bank Ltd.
- 134. Morse Group Limited
- 135. Morse Service Holdings Limited
- 136. National Bank of Australia
- 137. National Commerce Bank
- 138. Network Appliance
- 139. Nippon Life Insurance Co.
- 140. NYSE Market, Inc.
- 141. Origin HR Consulting Limited
- 142. Paul Weiss
- 143. Pricoa Relocation UK Limited
- 144. Reuters America Inc.
- 145. Reuters Ltd.
- 146. Shinkin Central Bank
- 147. Shinsei Bank Ltd.
- 148. Sidley Austin Brown & Wood
- 149. Standard & Poors
- 150. Standard and Poors Corp.
- 151. Standard Chartered Bank
- 152. Sumitomo Mitsubishi Banking Corp
- 153. Sungard Securities Finance Inc.
- 154. Svenska Handelsbanken
- 155. Swapswire Limited
- 156. Taipei Fubon Bank, New York Agency
- 157. Tata Consultancy Services
- 158. The Bank of New York
- 159. The Bank of Nova Scotia
- 160. The British Land Company PLC
- 161. Thompson Financial
- 162. TIBCO Software, Inc.
- 163. UFJ Bank Limited
- 164. Vertex Mortgage Services
- 165. Vitrax
- 166. WIPRO Infotech Enterprise Solutions
- 167. YXIME
- 168. ZKB (Zurcher Kantonalbank)

4. Bank Lenders

- 169. J.P. Morgan Chase
- 170. Metlife

- 171. Mizuho Corporate Bank, Ltd.
- 172. RR Donnelley & Sons
- 173. Shinsei Bank, Limited
- 174. The Bank of NY Mellon
- 175. The Royal Bank of Scotland, PLC
- 176. Wilmington Trust Company

5. Significant Lessors and Lessees

- 177. 101 Hudson Leasing Associates
- 178. 1111 Brickell Office, LLC
- 179. 125 High Street L.P.
- 180. 1301 Properties Owner LLC
- 181. 20 CCC Business Trust
- 182. 300 Main L.L.C.
- 183. 50 Broadway Realty Corp.
- 184. 5450 West Sahara LLC
- 185. 600 Partners Co., L.P.
- 186. 605 Third Avenue Fee LLC
- 187. 70 Hudson Street, LLC
- 188. 8 Sound Shore Associates, LLC
- 189. 85 Tenth Avenue Associates, LLC
- 190. AIG Technologies, Inc.
- 191. American Center
- 192. Archipelago Holdings, Inc.
- 193. Argonne Capital Group
- 194. B&R 919, LLC
- 195. Beneficiaries of North Star Trust Company Title Holding Land Trust
- 196. BNC Mortgage
- 197. Board of Trade of the City of Chicago, Inc.
- 198. BP 399 Park Avenue LLC
- 199. Brandywine Office Investments LLC
- 200. Brookfield Properties One WFC Co. LLC
- 201. CA-10880 Wilshire Limited Partnership
- 202. CB Office 10, Ltd.
- 203. Clearbridge Advisors, LLC (f/k/a CAM North America, LLC)
- 204. Clifford Chance US LLP
- 205. CMD ST Financial Centre, LLC
- 206. Columbia Center Property LLC
- 207. Constellation Place, LLC
- 208. Consultatio Inversora S.A.
- 209. Corporate Park Associates
- 210. Corridors I & II/Loudoun II SPE Feeco, L.L.C.
- 211. Courtside West, LLC
- 212. CPR (USA) Inc.

- 213. Creekside Business Mall LLC
- 214. Crescent TC Investors L.P.
- 215. Crown Point, L.L.C.
- 216. CT Tower Investments Inc.
- 217. Custer Court, L.P.
- 218. Denver United LLC
- 219. Deutsche Bank AG, New York Branch
- 220. Deutsche Bank Securities, Inc.
- 221. Deutsche Immobilien Fonds Aktiengesellschaft
- 222. Eastrich No. 167 Corporation
- 223. For 1031 Heritage II LLC
- 224. Four Point Star Operating Company, L.P.
- 225. Galleria Properties, LLC
- 226. GRE Glendale LLC
- 227. Guggenheim Concourse, L.P.
- 228. Hanover Moving & Storage Co., Inc.
- 229. Historic TW Inc.
- 230. HQ Global Workplaces
- 231. Huron Consulting Group, LLC
- 232. HWA 555 Owners, LLC
- 233. JBC Funds 200 West Monroe LLC
- 234. JDJ Properties, Inc.
- 235. Legacy III Centennial, LLC
- 236. Lehman Brothers Holdings, Inc.
- 237. Lempira S.R.L., R.U.C.
- 238. Liberty Property Limited Partnership
- 239. Mack-Cali CW Realty Associates L.L.C.
- 240. Mackenzie Financial Corporation
- 241. MCPR Unit V LP, S.E.
- 242. Middlefield Park Associates
- 243. Millennium De Investimentos Imobiliarios LTDA
- 244. MJH Wacker LLC
- 245. Monarch Centre Associates, LLC
- 246. Mountain Towers Properties, LLC
- 247. National Union Fire Insurance Company of Pittsburgh, PA
- 248. NBS Brookside 700/800, L.L.C.
- 249. New Tower Trust Company Multi-Employer Property Trust
- 250. Nine Penn Center Associates, LP
- 251. Normandy Real Estate Partners
- 252. Palm Beach Centre 4, LLC
- 253. PCC Properties (Calgary) Ltd.
- 254. Piedmont Operating Partnership, L.P.
- 255. PricewaterhouseCoopers, LLP
- 256. Regus do Brasil, Ltd
- 257. Rock Forty Ninth LLC
- 258. Rosemead Properties, Inc.

- 259. San Diego - Frazee, LLC
- 260. Sandtrap II, Ltd.
- 261. Sharon Land Company, LLC
- 262. SLG 220 News Owner LLC
- 263. SP4 190 S. LaSalle, L.P.
- 264. Stillwater Development, LLC
- 265. Sunray Investments
- 266. Teachers Insurance and Annuity Assoc. of America
- 267. Telwares, Inc.
- 268. Tempe Fountainhead Corporate, LLC
- 269. Texas Tower Limited
- 270. The Irvine Company
- 271. The Realty Associates Fund VIII, L.P.
- 272. Triple Net Properties, LLC
- 273. Trizec Westwood Center LLC
- 274. WA 555 Owners, LLC
- 275. Wacker Drive Limited Partnership
- 276. WA-Columbia Center Property LLC
- 277. WLA UPU 1 and 2, LLC
- 278. WPGH, LLC

6. Secured Creditors

- 279. Danske Bank
- 280. Fenway Funding LLC
- 281. JPMorgan Chase
- 282. MetLife
- 283. SMBC
- 284. State Street
- 285. Swedbank

7. Government and State Regulatory Agencies – U.S. Regulation

- 286. Commodity Futures Trading Commission (LBI, NB LLC)
- 287. Federal Deposit Insurance Corporation (LB Bank, LB Commercial Bank)
- 288. Federal Energy Regulatory Commission (Lehman Brothers Commodity Services Inc.)
- 289. Financial Industry Regulatory Authority (non-governmental)
- 290. National Futures Association (non-governmental)
- 291. New York Stock Exchange (non-governmental)
- 292. Office of the Comptroller of Financial Institutions (Lehman Brothers Trust Co.)
- 293. Office of Thrift Supervision (LB Bank)
- 294. Securities and Exchange Commission

- 295. State Bank Commissioner of the State of Delaware (Lehman Brothers Trust Company of Delaware)
- 296. State Blue Sky Laws in all 50 states and Puerto Rico
- 297. Utah Commissioner of Financial Institutions (LB Commercial Bank)

8. Members of Ad Hoc or Unofficial Creditors' Committees (formed prior to the Commencement Date, to the extent known at the Commencement Date)

The Ad Hoc Committee of Bondholders of the Main Street Natural Gas, Inc., Gas Project Revenue Bonds

- 298. Allstate Insurance Co.
- 299. Capital Research Management Co.
- 300. Franklin Advisors L.P.
- 301. Franklin Federal Intermediate-Term-Tax-Free Income Fund
- 302. Franklin Federal Tax-Free Income Fund
- 303. Franklin Georgia Tax-Free Income Fund
- 304. Franklin High-Yield Tax-Free Income Fund
- 305. Independence Holding Co.
- 306. Main Street Natural Gas, Inc., Gas Project Revenue Bonds
- 307. Oppenheimer Funds, Inc.
- 308. The Vanguard Group

Informal LBHI Bondholder Group

- 309. Alliance Bernstein
- 310. Capital Guardian Trust Company
- 311. Cyrus Capital Partners, L.P.
- 312. King Street Capital Management, L.L.C.
- 313. Pacific Management Investment Company
- 314. Wexford Capital LLC
- 315. York Capital Management

9. Significant Stockholders (greater than 5%)

- 316. AXA and related parties - 7.25%
- 317. Clearbridge Advisors, LLC and related parties - 6.33%
- 318. FMR LLC and related parties - 5.87

10. Directors and Officers

Current and former (up to three years) members of a corporation's board of directors and its officers, as well as the names of the entities with whom such directors or officers were, during their tenure with the Debtor, affiliated as an employee

Current Board of Directors

- 319. Henry Kaufman
- 320. Jerry A. Grundhofer
- 321. John D. Macomber
- 322. John F. Akers
- 323. Marsha Johnson Evans
- 324. Michael L. Ainslie
- 325. Richard S. Fuld, Jr.
- 326. Roger S. Berlind
- 327. Roland A. Hernandez
- 328. Sir Christopher Gent
- 329. Thomas H. Cruikshank

Current Officers

- 330. Alex Kirk
- 331. Bryan Marsal
- 332. Christian Meissner
- 333. David Coles
- 334. David Goldfarb
- 335. Eric Felder
- 336. George H. Walker
- 337. Gerald A Donini
- 338. Herbert H. McDade III
- 339. Hugh E. McGee III
- 340. Hyung S. Lee
- 341. Ian T Lowitt
- 342. James Fogarty
- 343. Jasjit S. Bhattal
- 344. Michael Geband
- 345. Riccardo Banchetti
- 346. Richard S. Fuld, Jr.
- 347. Scott J. Freidheim
- 348. Stephen M. Lessing
- 349. Thomas A. Russo

Former Officers

- 350. Christopher O'Mera

- 351. Erin Callen
- 352. Jonathan Beyman
- 353. Joseph M. Gregory

11. Underwriting Investment Bankers for Debtor's securities for all securities issued or outstanding on the Commencement Date or during the three years prior to the Commencement Date.

- 354. ABN AMRO Rothschild
- 355. Hoare Govett, Ltd.
- 356. Lehman Brothers
- 357. Merrill Lynch
- 358. UBS Investment Bank

12. Accountants employed or retained during the two years prior to the Commencement Date

- 359. Deloitte & Touch USA LLP
- 360. Ernst & Young
- 361. PWC (PricewaterhouseCoopers)

13. Related Entities

- 362. 737 Portfolio Services LLC
- 363. 737 Portfolio Trust
- 364. Area Assignor Corp. (dissolved)
- 365. Area Depository Corporation (dissolved)
- 366. Area GP Corporation Aristos LLC
- 367. Aristos LLC
- 368. ASB LLC
- 369. Bixen Limited
- 370. BK I Realty Inc. (dissolved)
- 371. BK II Properties Inc. BK III Properties Inc.
- 372. Blue Jay Realty Corporation
- 373. Bromley LLC
- 374. Brookson Corp.
- 375. Brookwood Energy & Properties Inc.
- 376. Canope Credit Corp.
- 377. Central Funding (Concord) Corporation (dissolved) Clarks Summit I, LLC
- 378. Clarks Summit II, LLC
- 379. CP1 Real Estate Services Inc.
- 380. CP4 Real Estate Services Inc. (dissolved)
- 381. Dimont Corporation

- 382. DL Mortgage Corp.
- 383. DRA Management, Inc. (dissolved)
- 384. Eagle Energy Management, LLC
- 385. Eagle Energy Partners I, L.P.
- 386. East Dover Limited
- 387. Edibrook Corp.
- 388. EHP/GP Inc. (dissolved)
- 389. Embarcadero Aircraft Securitization Trust
- 390. Equipment Management Inc.
- 391. Equity Strategies Loans LLC
- 392. Equity Strategy Loans LLC
- 393. First Ward Properties Inc.
- 394. Flight Sim I LLC
- 395. Flight Sim II LLC
- 396. Flight Sim III LLC
- 397. Flight Sim IV LLC
- 398. Flight Sim V Inc.
- 399. FRAH Special Services Inc.
- 400. Fundo De Investimento Multimercado Credito Privado Navigator Investimento
- 401. GA Dekalb Inc.
- 402. Global Principal Strategies Loans Inc.
- 403. GRA Finance Corporation Ltd.
- 404. Growth Partners Inc. (dissolved)
- 405. Hydrocarbon Capital II LLC
- 406. IL Lombard Inc. (dissolved)
- 407. Ivanhoe Lan Pty Limited
- 408. Jet Aircraft Leasing Inc. (dissolved)
- 409. Jet Partners, LLC
- 410. JFM Aviation Once LLC
- 411. KM-I Real Estate Company VII (sold)
- 412. Laminar Holdings LLC
- 413. LB Alberta Holdings Inc.
- 414. LB GPS Lightfoot LLC
- 415. LB Holdings Intermediate 2 LtdLB I Group Inc
- 416. LB I Group Inc.
- 417. LB India Holdings Mauritius I Limited
- 418. LB India Holdings Mauritius II Limited
- 419. LB India Holdings Mauritius III Limited
- 420. LB Investment Corp., Inc.
- 421. LB Investment Holding Company Limited (dissolved)
- 422. LB Leasing Inc.
- 423. LB Maritim Investor GmbH
- 424. LB Memphis Brownstone LLC
- 425. LB Military Housing LLC
- 426. LB Note Corp.
- 427. LB Ohana, LLC

- 428. LB Skypower Inc.
- 429. LB Trade Corp.
- 430. LB3 GmbH
- 431. LB-NL Holdings (Cayman) Limited
- 432. LB-NL Holdings I Inc.
- 433. LB-NL Holdings L.P.
- 434. LB-NL U.S. Investor Inc.
- 435. LBQ Hong Kong Funding Ltd.
- 436. LBQ Hong Kong Services Limited
- 437. LCP LTU LLC
- 438. LCPI Properties Inc.
- 439. LCPI Properties Inv.
- 440. Leesburg ACG LLC
- 441. Lehman ABS Corporation
- 442. Lehman Aircraft Securitization Holdings LLC
- 443. Lehman Asset Backed Caps Inc.
- 444. Lehman Brother Venture Capital 2003 Partnership
- 445. Lehman Brothers (Israel) Inc.
- 446. Lehman Brothers (Spain) S.A.
- 447. Lehman Brothers 1999 Venture Managers' Partnership L.P.
- 448. Lehman Brothers 1999 Vernture GP Partnership L.P.
- 449. Lehman Brothers AIM Holding II LLC
- 450. Lehman Brothers Alternative Investment Management LLC
- 451. Lehman Brothers Argentina S.A.
- 452. Lehman Brothers Asset Management Asia, Inc. (dissolved)
- 453. Lehman Brothers Asset Securitization LLC
- 454. Lehman Brothers Capital Partners I, L.P.
- 455. Lehman Brothers Capital Partners II, L.P.
- 456. Lehman Brothers Capital Partners IV, L.P.
- 457. Lehman Brothers CDO 2003 L.P.
- 458. Lehman Brothers CDO Associates (Cayman), Ltd.
- 459. Lehman Brothers CDO Associates 2003 L.P.
- 460. Lehman Brothers CDO Associates 2004 L.P.
- 461. Lehman Brothers CDO Opportunity Partners 2004-2, L.P.
- 462. Lehman Brothers Commodity Service Inc.
- 463. Lehman Brothers Communications Partnership
- 464. Lehman Brothers de Chile, S.A. (dissolved)
- 465. Lehman Brothers de Venezuela C.A. (inactive)
- 466. Lehman Brothers Derivative Finance LLC
- 467. Lehman Brothers Derivative Products Inc.
- 468. Lehman Brothers Diversified Private Equity Fund 2004, L.P.
- 469. Lehman Brothers Energy Canada, ULC
- 470. Lehman Brothers Europe Inc.
- 471. Lehman Brothers European Mezzanine 2002 Associates L.P.
- 472. Lehman Brothers European Mezzanine 2002 L.P.
- 473. Lehman Brothers European Venture Capital Associates L.P.

- 474. Lehman Brothers European Venture Capital L.P.
- 475. Lehman Brothers Finance (Japan) Inc.
- 476. Lehman Brothers Financial Products Inc.
- 477. Lehman Brothers Fund of Funds Associates L.P.
- 478. Lehman Brothers Fund of Funds L.P.
- 479. Lehman Brothers Global Asset Management K.K. (liquidated)
- 480. Lehman Brothers Healthcare Venture Capital Associates L.P.
- 481. Lehman Brothers Healthcare Venture Capital L.P.
- 482. Lehman Brothers Holdings Inc.
- 483. Lehman Brothers Holdings International Inc.
- 484. Lehman Brothers Inc.
- 485. Lehman Brothers International Services, Inc.
- 486. Lehman Brothers Investment Holding Company Inc.
- 487. Lehman Brothers Investment Management Asia Limited
- 488. Lehman Brothers LBO Inc.
- 489. Lehman Brothers MBG Associates III LLC
- 490. Lehman Brothers MBG Associates L.P.
- 491. Lehman Brothers MBG Capital Partners 1998 (C) L.P.
- 492. Lehman Brothers MBG Finders 1999 (A) L.P.
- 493. Lehman Brothers MBG Finders 1999 (B) L.P.
- 494. Lehman Brothers MBG Finders 2000 (B) L.P.
- 495. Lehman Brothers MBG Partners 1997 (A) L.P. (dissolved)
- 496. Lehman Brothers MBG Partners 1997 (B) L.P. (dissolved)
- 497. Lehman Brothers MBG Partners 1998 (A) L.P.
- 498. Lehman Brothers MBG Partners 1998 (B) L.P.
- 499. Lehman Brothers MBG Partners 1998 (C) L.P.
- 500. Lehman Brothers MBG Partners 1999 (A) L.P.
- 501. Lehman Brothers MBG Partners 1999 (B) L.P.
- 502. Lehman Brothers MBG Partners 1999 (C) L.P.
- 503. Lehman Brothers MBG Partners L.P.
- 504. Lehman Brothers MBG Venture Capital Partners 1997
- 505. Lehman Brothers MBG Venture Capital Partners 1998 (A) L.P.
- 506. Lehman Brothers MBG Venture Capital Partners 1998 (B) L.P.
- 507. Lehman Brothers MBG Venture Capital Partners 1998 (C) L.P.
- 508. Lehman Brothers MBG Venture Capital Partners 1998 (D) L.P.
- 509. Lehman Brothers MLP Associates, L.P.
- 510. Lehman Brothers MLP Partners, L.P.
- 511. Lehman Brothers Offshore Diversified Arbitrage Fund, Ltd.
- 512. Lehman Brothers Offshore Diversified Arbitrage Master Fund Ltd.
- 513. Lehman Brothers Offshore Diversified Private Equity Fund 2004, L.P.
- 514. Lehman Brothers Offshore Investment Partnership L.P.
- 515. Lehman Brothers Offshore Investment Partnership-Japan L.P.
- 516. Lehman Brothers Offshore Long/Short Fund, Ltd.
- 517. Lehman Brothers Offshore Long/Short Master Fund Ltd.
- 518. Lehman Brothers Offshore Partners Ltd.
- 519. Lehman Brothers Offshore Partnership Account 2000/2001, L.P.

Exhibit 1
Identified Parties

- 520. Lehman Brothers Offshore Partnership GP 2000/2001 L.P.
- 521. Lehman Brothers Overseas Inc.
- 522. Lehman Brothers Participation Fund Associates, L.P.
- 523. Lehman Brothers Partnership GP 2000/2001 L.P. (dissolved)
- 524. Lehman Brothers Secondary Fund of Funds Associates L.P.
- 525. Lehman Brothers Secondary Fund of Funds L.P.
- 526. Lehman Brothers Securities Taiwan Limited
- 527. Lehman Brothers South Asia Limited (Inactive)
- 528. Lehman Brothers Special Financing Inc.
- 529. Lehman Brothers Sudamerica S.A.
- 530. Lehman Brothers Uruguay S.A.
- 531. Lehman Brothers VC Partners L.P.
- 532. Lehman Brothers Venture Associates Inc.
- 533. Lehman Brothers Venture Bankers' Partnership L.P.
- 534. Lehman Brothers Venture Capital Partners I, L.P.
- 535. Lehman Brothers Venture GP Partnership L.P.
- 536. Lehman Brothers Venture Partners L.P.
- 537. Lehman CMO Inc.
- 538. Lehman Commercial Paper Inc.
- 539. Lehman Commodities Services, Inc.
- 540. Lehman Finance, S.A.
- 541. Lehman Insurance Company
- 542. Lehman Loan Funding I LLC
- 543. Lehman Mortgage Company of Canada (surrendered)
- 544. Lehman Mortgage Holdings Canada I Inc. (inactive)
- 545. Lehman Mortgage Holdings Canada II Inc. (inactive)
- 546. Lehman Municipal ABS Corp.
- 547. Lehman OPC LLC
- 548. Lehman Pass-Through Securities Inc.
- 549. Lehman Queens Center Inc. (inactive)
- 550. Lehman Queens Limited Inc. (inactive)
- 551. Lehman Realty & Development Corp.
- 552. Lehman Receivables Corp. (dissolved)
- 553. Lehman Risk Management, Inc. (dissolved)
- 554. Lehman Structured Financings, Inc.
- 555. Lehman Structured Securities Corp.
- 556. Lehman Syndicated Loan Inc.
- 557. Lehman VIP Holdings Inc.
- 558. Lehman VIP Investment LDC
- 559. Liberty Corner Inc. (sold)
- 560. Liberty GP II Inc. (sold)
- 561. Libro Companhia Securitizadora de Creditos
- 562. Long Point Funding Pty Ltd.
- 563. LPTG Inc.
- 564. LPTG Intermediate LLC
- 565. LPTG LLC

- 566. Ivanhoe Lan Pty Limited
- 567. LW-LP Inc.
- 568. LW-LP Properties Inc.
- 569. M&L Debt Investments Holdings Pty Limited
- 570. M&L Debt Investments Pty Limited
- 571. Mast Depositor Corp
- 572. MBR/GP Corp.
- 573. Merit, LLC
- 574. Metro Realty Corporation (dissolved)
- 575. Morganberry Corporation
- 576. Newark Properties One Inc.
- 577. Nexity Investment Partnership L.P.
- 578. NL Funding, L.P.
- 579. NL GP Inc.
- 580. Northstar Equipment Leasing Income Inc. (dissolved)
- 581. NPC Inc. (dissolved)
- 582. O.M.B. Limited Partner Ltd.
- 583. OSD Corp.
- 584. PAC Aircraft Management Inc.
- 585. Pentaring, Inc.
- 586. Pindar Pty Ltd.
- 587. QP80 Real Estate Services Inc.
- 588. Quality Pork Partners, Inc.
- 589. Real Estate Investors Inc. (dissolved)
- 590. Real Estate Services I Inc. (dissolved)
- 591. Real Estate Services VII Inc. (dissolved)
- 592. Reliance Energy E&P, LLC
- 593. RIBCO LLC
- 594. RIBCO SPC, Inc.
- 595. Rock Hill Real Estate, Inc.
- 596. Sambar Properties Inc.
- 597. SASCO ARC Corporation
- 598. Scranzay, Inc.
- 599. Select Asset Inc.
- 600. Senior Income Fund Inc. (dissolved)
- 601. Serafino Investments Pty Limited
- 602. Shearson Lehman Brothers Capital Partners II, L.P.
- 603. Shearson Lehman Hutton Capital Partners II
- 604. Skratook LLC
- 605. Small Business Assets I LLC
- 606. Stamford Investment Realty Inc.
- 607. STRATUS I Inc.
- 608. Structure Asset Securities Corporation II
- 609. Structured Asset Securities Corporation
- 610. Structured Options Inc.
- 611. STUIE CORP.

- 612. TAL Europe, LLC
- 613. Tallus
- 614. Townsend Analytics Japan Ltd.
- 615. Townsend Analytics, Ltd.
- 616. TX Tower Inc. (sold)
- 617. West Dover, LLC

14. Former Lehman Brothers Holdings Inc. Entities

- 618. 000 Lehman Brothers
- 619. 314 Commonwealth Ave. Inc.
- 620. Aegis Finance LLC
- 621. Alnwick Investments (UK) Limited
- 622. Alnwick Investments (UK) Ltd. Kingdom
- 623. Appalachian Asset Management Corp.
- 624. ARS Holdings I LLC
- 625. Aurora Loan Services LLC
- 626. Ballybunion Investments No. 2 Ltd.
- 627. Ballybunion Investments No. 3 Ltd.
- 628. Ballybunion Investments No. Ltd.
- 629. Ballybunion Partnership
- 630. Bamburgh Investments (UK) Ltd.
- 631. Banque Lehman Brothers S.A.
- 632. Blixen U.S.A.
- 633. Blue Way Finance Corporation U.A.
- 634. BNC Holdings Inc.
- 635. Brasstown Entrada I SCA
- 636. Brasstown LLC
- 637. Brasstown Mansfield I SCA
- 638. Capital Analytics II, L.P.
- 639. Capstone Mortgage Services Ltd.
- 640. CIMT Limited
- 641. Cohort Investments Limited
- 642. Commonwealth Ave. Inc.
- 643. Dynamo Investments Ltd.
- 644. Eldon Street Holdings Limited
- 645. ELQ Holdings B.V.
- 646. ELQ Hypothekan N.V.
- 647. Entrada II Sarl
- 648. Erin Asset
- 649. e-Valuate, L.P.
- 650. Executive Monetary Management, Inc.
- 651. Falcon Holdings I LLC
- 652. Falcon Holdings II Inc.
- 653. Falcon Investor I-X Inc.

- 654. Falcon LB Sarl
- 655. Furno & Del Castano CapitalPartners LLP
- 656. Gainsborough Investments BV
- 657. GKI Korea Development Limited
- 658. Global Korea Investments Ltd.
- 659. Global Thai Property Fund
- 660. Hills Funding One, Ltd.
- 661. Kayenta L.P
- 662. Kenilworth Investments Ltd.
- 663. L.B.C. YK
- 664. L.B.C. YK Hearn Street Holdings Limited
- 665. LB 745 Leaseco I LLC
- 666. LB 745 LLC
- 667. LB Alpha Finance Cayman Limited
- 668. LB Asia Issuance Company Ltd.
- 669. LB Asset Management Ltd.
- 670. LB Australia and Asia Investments Limited
- 671. LB Beta Finance Cayman Limited
- 672. LB Capital Investments Ltd.
- 673. LB Delta (Cayman) No 1 Ltd.
- 674. LB Delta (Cayman) No Ltd.
- 675. LB Delta Funding
- 676. LB Holdings Intermediate 1 Ltd.
- 677. LB Holdings Intermediate 2 LtdLB I Group Inc
- 678. LB Holdings Intermediate Ltd.
- 679. LB India Holdings Cayman I Limited
- 680. LB India Holdings Cayman II Limited
- 681. LB Investments (UK) Limited
- 682. LB Lease & Finance No. Ltd.
- 683. LB Leaseco I
- 684. LB LLC
- 685. LB Lomond Investments Limited
- 686. LB Russia Holdings Inc.
- 687. LB Russia Holdings LLC
- 688. LB SF No. Ltd.
- 689. LB SPV SCA
- 690. LB UK Financing Limited
- 691. LB UK RE Holdings Ltd.
- 692. LB Vin Co Inc.
- 693. LBA Funding (Cayman) Limited
- 694. LBAC Holdings I Inc.
- 695. LBASC LLC
- 696. LBCCA Holdings I Inc.
- 697. LBCCA Holdings I LLC
- 698. LBCCA Holdings II Inc.
- 699. LBCCA Holdings II LLC

- 700. LBHK Funding (Cayman) No. 1 Ltd
- 701. LBHK Funding (Cayman) No. 2 Ltd.
- 702. LBHK Funding (Cayman) No. 4 Ltd
- 703. LBHK Funding (Cayman) No. Ltd.
- 704. LBO Funding (Cayman) Limited
- 705. LBO Investments Limited
- 706. LBQ Funding (UK)
- 707. LBS Holdings SARL
- 708. LCPI Properties Inc.
- 709. Lehman (Cayman Islands) Ltd.
- 710. Lehman Aircraft Securitization Holdings Inc.
- 711. Lehman ALI Inc.
- 712. Lehman Brothers (PTG) Limited
- 713. Lehman Brothers AIM Holding III LLC
- 714. Lehman Brothers Asia Capital Company
- 715. Lehman Brothers Asia Capital Company Kong
- 716. Lehman Brothers Asia Holdings Limited
- 717. Lehman Brothers Asia Limited
- 718. Lehman Brothers Asia Pacific (Singapore) Pte. Ltd.
- 719. Lehman Brothers Asset Management (Europe) Ltd.
- 720. Lehman Brothers Asset Management France
- 721. Lehman Brothers Asset Management Inc.
- 722. Lehman Brothers Asset Management, LLC
- 723. Lehman Brothers Australia Granica Pty Limited
- 724. Lehman Brothers Australia Holdings Pty Limited.
- 725. Lehman Brothers Australia Limited
- 726. Lehman Brothers Bancorp Inc
- 727. Lehman Brothers Bancorp UK Holdings Limited
- 728. Lehman Brothers Bank, FSB
- 729. Lehman Brothers Bankhaus Aktiengesellschaft
- 730. Lehman Brothers Canada Inc.
- 731. Lehman Brothers Capital GmbH, Co.
- 732. Lehman Brothers Capital Private Limited
- 733. Lehman Brothers Co-Investment Associates LLC
- 734. Lehman Brothers Commercial Bank
- 735. Lehman Brothers Commercial Corporation
- 736. Lehman Brothers Commercial Corporation Asia Limited
- 737. Lehman Brothers Commercial Mortgage K.K.
- 738. Lehman Brothers Commodity Services Inc.
- 739. Lehman Brothers do Brasil Ltda
- 740. Lehman Brothers Equity Finance (Cayman) Limited
- 741. Lehman Brothers Europe Limited
- 742. Lehman Brothers Finance S.A.
- 743. Lehman Brothers Fixed Income Securities Private Limited
- 744. Lehman Brothers Futures Asia Limited
- 745. Lehman Brothers Futures Asset Management Corp.

- 746. Lehman Brothers Global Investments LLC
- 747. Lehman Brothers Holdings Capital Trust IV
- 748. Lehman Brothers Holdings Japan Inc.
- 749. Lehman Brothers Holdings Plc.
- 750. Lehman Brothers Holdings Scottish LP
- 751. Lehman Brothers Hy Opportunities Inc.
- 752. Lehman Brothers Hy Opportunities Korea Inc.
- 753. Lehman Brothers Inc.
- 754. Lehman Brothers Insurance Agency L.L.O
- 755. Lehman Brothers International (Europe)
- 756. Lehman Brothers Investment Korea Inc.
- 757. Lehman Brothers Investments PTE Ltd.
- 758. Lehman Brothers Japan Inc.
- 759. Lehman Brothers Limited
- 760. Lehman Brothers Luxembourg Investments Sari
- 761. Lehman Brothers Management LLC
- 762. Lehman Brothers Offshore Real Estate Associates, Ltd
- 763. Lehman Brothers OTC Derivatives Inc.
- 764. Lehman Brothers P.A. LLC
- 765. Lehman Brothers Pacific Holdings Pte. Ltd.
- 766. Lehman Brothers Private Equity Advisers
- 767. Lehman Brothers Private Equity Advisers LLC
- 768. Lehman Brothers Private Fund Advisers L.P.
- 769. Lehman Brothers Private Fund Advisers LPD
- 770. Lehman Brothers Private Fund Management L.P.
- 771. Lehman Brothers Private Funds Investment Company GP, LLC
- 772. Lehman Brothers Private Funds Investment Company LP, LLC
- 773. Lehman Brothers Securities Asia Limited
- 774. Lehman Brothers Securities N.V.
- 775. Lehman Brothers Securities Private Limited
- 776. Lehman Brothers Services India Private Limited
- 777. Lehman Brothers Singapore PTE Ltd.
- 778. Lehman Brothers South East Asia Investments PTE Limited
- 779. Lehman Brothers Spain Holdings Limited
- 780. Lehman Brothers Special Financing Inc.
- 781. Lehman Brothers Treasury Co. B.V.
- 782. Lehman Brothers Trust Company of Delaware
- 783. Lehman Brothers Trust Company, National Association
- 784. Lehman Brothers U.K. Holdings (Delaware) Inc.
- 785. Lehman Brothers U.K. Holdings Ltd.
- 786. Lehman Brothers UK Investments Limited
- 787. Lehman Brothers Verwaltungs-und Beteiligungsgesellschaft mbH
- 788. Lehman Capital Investments Ltd.
- 789. Lehman Commercial Mortgage Conduit Ltd.
- 790. Lehman Crossroads Corporate Investors II, L.P.
- 791. Lehman Crossroads Corporate Investors, L.P.

- 792. Lehman Crossroads Investment Advisers, L.P.
- 793. Lehman Crossroads Investment Company, L.P.
- 794. Lehman Re Ltd.
- 795. Lehman Risk Advisors Inc.
- 796. Lehman Risk Services (Bermuda) Ltd.
- 797. Lehman Structured Assets Inc.
- 798. Lehman Syndicated Loan Funding Inc.
- 799. LIBRO Holdings I Inc.
- 800. Lincoln Capital Fixed Income Management Company, LLC
- 801. Longmeade Limited
- 802. Louise Y.K.
- 803. LUBS Inc.
- 804. Lunar Constellation Limited Partnership
- 805. MABLE Commercial Funding Limited
- 806. Maewha K-STARS Ltd.
- 807. MBAM Investor Limited
- 808. MICT Limited
- 809. MMP Funding Corp.
- 810. Nai Harn Hotel 1 Company Limited
- 811. Nale Trust
- 812. Neuberger & Berman Agency, Inc.
- 813. Neuberger Berman Asset Management, LLC
- 814. Neuberger Berman Inc.
- 815. Neuberger Berman Investment Services, LLC
- 816. Neuberger Berman Management Inc.
- 817. Neuberger Berman Pty Ltd.
- 818. Neuberger Berman, LLC
- 819. New Century Finance Co., Ltd.
- 820. OCI Holdings Limited
- 821. Opal Finance Holdings Ireland Limited
- 822. Pentaring Inc.
- 823. Pentaring Inc. Long Point Funding Pty Ltd
- 824. Phuket Hotel 1 Holdings Company Limited.
- 825. Pike International Y.K.
- 826. Pindar Pty Ltd.
- 827. Portsmouth Investment Company Pty Ltd.
- 828. Preferred Group Limited
- 829. Preferred Holdings Limited
- 830. Preferred Mortgages Limited
- 831. Principal Transactions Inc.
- 832. Property Asset Management Inc.
- 833. Real Estate Private Equity Inc.
- 834. REPE LBREP II LLC
- 835. REPE LBREP III LLC
- 836. Resetfan Limited
- 837. Resetfan Limited Capstone Mortgage Services Ltd.

- 838. Revival Holdings Limited
- 839. Sage Partners, LLC
- 840. SAIL Investor Pte Ltd.
- 841. Security Assurance Advisers, L.P.
- 842. SkyPower Corporation
- 843. SOGKI Development Inc.
- 844. Southern Pacific Funding
- 845. Southern Pacific Funding 5 Ltd.
- 846. Southern Pacific Mortgage Limited
- 847. SPML Mortgage Funding Limited
- 848. Stockholm Investments Limited
- 849. Storm Funding Ltd.
- 850. Storm Funding Ltd. Lehman (Cayman Islands) Ltd.
- 851. Sunrise Finance Co., Ltd.
- 852. Thayer Group Limited
- 853. Thayer Properties (Jersey) Ltd.
- 854. Thayer Properties Limited
- 855. The Main Office Management Company, LP
- 856. TMIC Limited
- 857. Wharf Reinsurance Inc.
- 858. Woori-LB Fifth Asset Securitization Specialty Co., Ltd.
- 859. Woori-LB First Asset Securitization Specialty Co., Ltd.
- 860. Woori-LB Fourth Asset Securitization Specialty Co., Ltd.
- 861. Woori-LB Sixth Asset Securitization Specialty Co., Ltd.
- 862. Y.K Tower Funding
- 863. Y.K. Park Funding

15. Potential Parties in Interest

- 864. 1301 Properties Owner, LP
- 865. 250 East Borrower LLC
- 866. 4Kids Entertainment, Inc.
- 867. 50 Broadway Realty Corp. LLC
- 868. AB Bankas
- 869. Abm Industries, Inc.
- 870. Accenture LLP
- 871. Account Temps
- 872. ADV Portfolio Tech
- 873. AIG Global Investment Corporation
- 874. Alameda County (CA) Employees' Retirement Association
- 875. Aliant Bank
- 876. Allianz Global Investors AG
- 877. Altova, Inc.
- 878. Amber Capital Investment Management
- 879. Ameren et., al.

- 880. America's Servicing Company
- 881. Anthony Victor Lomas
- 882. Arab Bank
- 883. Arapahoe County Attorney's Office
- 884. Arapahoe County Treasurer
- 885. Assicurazioni
- 886. AT&T
- 887. Automated Securities Clearance LLC
- 888. Automobile Club Insurance Association
- 889. Avaya Inc.
- 890. Avista Corp.
- 891. Banca Sai
- 892. Banesco Holding C.A.
- 893. Bank of America Mellon
- 894. Bank of China
- 895. Bank of Montreal
- 896. Bank of New York Mellon
- 897. Bank of Taiwan
- 898. Bank Pekao
- 899. Bankruptcy Creditors' Service, Inc.
- 900. Bats Holdings, Inc.
- 901. Bay Harbour Management LC
- 902. Bay Harbour Master Ltd.
- 903. Bel Air Investment Advisors LLC
- 904. Best Karpet
- 905. BHCO Master Ltd.
- 906. BIM
- 907. Binding Company, Inc.
- 908. Bondwave LLC
- 909. BP Canada
- 910. BP Energy
- 911. BP North America
- 912. Burleson, ISD
- 913. Business Objects Americas
- 914. Caisse De Depot et Placement du Quebec
- 915. Caixa Geral De Depositos, S.A.
- 916. California Ind. Systems Operator Corp.
- 917. California Public Employees Retirement System
- 918. Canadian Imperial Bank
- 919. Cap Gemini Financial Services USA, Inc
- 920. Carrollton-Farmers Branch Independent School District
- 921. Cascade Investment LLC
- 922. Cattolica Assicurazioni S.p.A
- 923. CB Richard Ellis, Inc.
- 924. CD Representative
- 925. CFIP Fund

- 926. Chevron Natural Gas
- 927. Chicago Board Options Exchange, Incorporated
- 928. CIBC World Market.
- 929. CIBC World Markets Inc.
- 930. Cisco Systems Capital Corporation / Cisco Systems, Inc. / Cisco
- 931. Citibank, NA
- 932. Citigroup, Inc.
- 933. City of Edinburgh Council as Administrating Authority of the Lothian Pension Fund
- 934. City Of Farmers Branch
- 935. CNX Gas Co.
- 936. Cognizant Technology Solutions US Corporation
- 937. Collins Building Services, Inc.
- 938. Commerzbank A.G.
- 939. Commerzbank A.G. (New York and Grand Cayman Branches)
- 940. Community Trust Bancorp Inc.
- 941. Compagnie Financiere Trdaiton SA
- 942. Constellation PL
- 943. Contrarian Capital Management, LLC
- 944. CorrectNet, Inc.
- 945. Costello Maione Schuch Inc.
- 946. Counsel To Australia And New Zealand Banking
- 947. County of Monterey (CA)
- 948. County of San Mateo (CA)
- 949. Credit Suisse
- 950. Crossmark Investment Advisers, LP
- 951. Crossroads Investment Advisors
- 952. Curd Fixed Fund
- 953. Currenex
- 954. Customer Asset Protection
- 955. D.E. Shaw Composite Portfolios, LLC
- 956. D.E. Shaw Oculus Portfolios, LLC
- 957. Dallas County
- 958. Dan Yoram Schwarzmman
- 959. DCI Umbrella Fund PLC
- 960. DE Shaw
- 961. Delaware Management Holdings, Inc.
- 962. Demann
- 963. DG3 Holdings LLC
- 964. Direct Energy Business LLC
- 965. Direct Energy LLC
- 966. Diversified Credit Investments LLC as agent for the Government of Singapore Investment Corporation PTE, LTD.
- 967. Division Water
- 968. Dresdner Bank A.G.
- 969. Dresdner Kleinwort Group Holdings LLC

- 970. Duke Corporate Education
- 971. Duke Energy Ohio, Inc.
- 972. Dun & Bradstreet
- 973. East 46th Borrower LLC
- 974. Eaton Corporation
- 975. EHMD, LLC
- 976. Elliott Associates, L.P.
- 977. Elliott International L.P.
- 978. EMC Corporation
- 979. EnergyCo Marketing and Trading
- 980. Essex Equity Holdings USA, LLC
- 981. European Bank For Reconstruction
- 982. Executive Fliteways, Inc.
- 983. Exegy Incorporated
- 984. EZE Castle
- 985. Factiva, Inc.
- 986. Fannie Mae
- 987. Federal Express Corporation
- 988. Federal Home Loan
- 989. Federal Home Loan Bank of Atlanta
- 990. Federal Home Loan Bank Of Pittsburgh
- 991. Federal Home Loan Mortgage Corp
- 992. Federal Reserve Bank of New York
- 993. Fir Tree Capital Opportunity Master Fund, L.P.
- 994. Fir Tree Value Master Fund, L.P.
- 995. First Choice Power, LP
- 996. First Trust Advisors L.P.
- 997. First Trust Portfolios L.P.
- 998. Fondiaria
- 999. Fondo Latinoamericano De Reservas
- 1000. Fred Hutchinson Cancer Research Center
- 1001. Frictionless Commerce, Inc.
- 1002. Friedman, Billings, Ramsey & Group, Inc.
- 1003. FX Alliance, LLC
- 1004. Fxcm Holdings LLC
- 1005. Galleon Buccaneer's Offshore Ltd
- 1006. Gartner UK Limited
- 1007. Gartner, Inc.
- 1008. GE Capital Information Technology Solutions, Inc. d/b/a IKON Financial Services
- 1009. General Electric Capital Corp
- 1010. Gensler Architecture, Design And Planning LLC
- 1011. GL Trade
- 1012. Glg Partners LP
- 1013. Global Thematic
- 1014. GM Canada Foreign Trust

1015. GMAC LLC
1016. GMAC Residential Capital
1017. GMAC-IM
1018. GMAM Investment Funds Trust
1019. Godiva Chocolatier, Inc.
1020. Government of Guam Retirement Fund
1021. Green Tree Servicing Inc.
1022. Green Tree Servicing LLC
1023. Greenbriar Minerals, LLC
1024. Greg Georgas & Mark Grock/ Greg Georgas et, al.
1025. Hale Avenue Borrower LLC
1026. Hanover Moving & Storage Co. Inc
1027. Harbert
1028. Harbinger Capital Partners
1029. Harbinger Capital Partners Special Situations Fund LP
1030. Harris County
1031. Health Care Services Corp D/B/A Blue Cross and Blue Shield of Illinois
1032. Henegan Construction Co., Inc.
1033. Hilliard Farber & Co., Inc
1034. Hughes Hubbard
1035. Hypo Investment Bank Ag
1036. IBM
1037. IGI Resources
1038. IGS
1039. Illuminating
1040. Independence Holding Co.
1041. INF SRVS
1042. Informal Group Of Taiwan Financial Institutions
1043. ING Bank, FSB
1044. ING Real Estate Finance
1045. Institutional Benchmarks
1046. Intechra LLC
1047. Interactive Data Corp.
1048. Intercall Inc.
1049. Interface Cable Assemblies and Services Corp. a/k/a ICAS
1050. IntraLinks, Inc.
1051. Investcorp, Et. Al.
1052. Iris Software, Inc.
1053. Iron Mountain Information Management
1054. J.P. Morgan Chase Bank, N.A.
1055. James W. Giddens
1056. Jarden Corporation
1057. JFK International Air Terminal LLC
1058. Johnson County Arlington ISD
1059. Kapalua Bay, LLC
1060. Keane, Inc.

- 1061. Korea Investment & Securities Co., LTD
- 1062. Kraft Foods Inc.
- 1063. Landamerica Financial Group, Inc.
- 1064. LB Co-Investment Partners Cayman AIV I LP
- 1065. LB Merchant Banking Partners III Cayman AIV LP
- 1066. LB Offshore GP Holdings (PE) Ltd
- 1067. LB Offshore Investment Partners II LP
- 1068. LB Secondary OPP Offshore Fund II LP
- 1069. LB Secondary OPP Offshore Fund LP
- 1070. LB VC Partners LP (VC Fund II)
- 1071. LBAYK
- 1072. LBREP Lakeside SC Master I, LLC
- 1073. LBREP/L-SUNCAL MASTER I LLC.
- 1074. Lehman Brothers Private Equity Funds
- 1075. Lewtan Technologies, Inc.
- 1076. LiquidPoint
- 1077. Los Angeles City Employees' Retirement System
- 1078. Lyon Capital Ventures
- 1079. M&B Maher
- 1080. M. Arthur Gensler Jr and Assoc, Inc.
- 1081. M. Brian Maher & Basil Maher
- 1082. Mack-Cali Realty LP
- 1083. Main Street Natural Gas, Inc.
- 1084. Mansfield ISD
- 1085. Marble Care
- 1086. Margolis Edelstein
- 1087. Marshall & Ilsley Trust C
- 1088. Marshall Funds, Inc.
- 1089. McLennan County
- 1090. Members of Certified Class in Austin, ET AL V. Chisick, ET AL., Case SA CV
01-1971 DOC
- 1091. Meridian Comp Of New York, Inc. D/B/A CHD Meridian Healthcare
- 1092. Michael John Andrew Jervis
- 1093. Microsoft Corporation
- 1094. Microsoft Licensing
- 1095. Midwest Realty Advisors, LLC
- 1096. Milano
- 1097. Minardi Capital Corp
- 1098. Missouri Department Of Revenue, Bankruptcy Unit
- 1099. Misys IQ LLC
- 1100. Mitsubishi UGJ SEC CO.
- 1101. Mizuho Corporate Bank
- 1102. Mizuho Corporate Bank LTD
- 1103. Monument Realty LLC
- 1104. Moody's Investors Service
- 1105. Morgan Stanley & Co.

- 1106. Motors Insurance Corp.
- 1107. MSS Distressed & Opportunities 2
- 1108. MSTD, Inc.
- 1109. National Australia Bank Limited
- 1110. National Bank of Canada
- 1111. National Cinemedia, Inc.
- 1112. NetApp, Inc.
- 1113. Newedge USA, LLC
- 1114. Newport Global Advisors LP
- 1115. Nomura Holding America Inc.
- 1116. Nomura Holdings Inc.
- 1117. Normandy Hill Capital, L.P.
- 1118. NorthEast
- 1119. Northern Ireland Governmental Officers Superannuation Committee
- 1120. Northgate Minerals Corporation
- 1121. Northrup Grumman
- 1122. Novara
- 1123. NPD Group Inc.
- 1124. NY State Department Of Taxation and Finance
- 1125. NYSE Euronext, Inc.
- 1126. Occidental Energy Marketing, Inc.
- 1127. Och-Ziff
- 1128. Office of the U.S. Trustee
- 1129. Office of the United States Attorney
- 1130. Office of Thrift Supervision
- 1131. Office of Thrift Supervision, Northeast Region
- 1132. Open Solutions Inc.
- 1133. Operating Engineers Local 3 Trust Fund
- 1134. Oracle Credit Corporation
- 1135. Oversea-Chinese Banking Corp. Ltd.
- 1136. Pacific Coast Cap. Partners, LLC
- 1137. Pacific Gas & Electric Company Bank of America N.A.
- 1138. Panton Fund
- 1139. Parsec Corp.
- 1140. Parsec Trading Corp.
- 1141. Payreel, Inc.
- 1142. Pension Benefit Guaranty Corporation
- 1143. PJM Interconnection, L.L.C.
- 1144. Plumbers and Pipefitters National Pension Fund
- 1145. Popolare
- 1146. Powerex Corp.
- 1147. Providence Equity Partners
- 1148. PT Bank Negara Indonesia
- 1149. Public Service of North Carolina
- 1150. Pursuit Capital Partners Master
- 1151. Pursuit Capital Partners Master (Cayman) Ltd.

- 1152. Pursuit Opportunity Fund I Master Ltd.
- 1153. Pursuit Partners
- 1154. R3
- 1155. Reliance Globalcom Services, Inc.
- 1156. Reliant Energy Power Supply, LLC
- 1157. Reliant Energy Services, Inc.
- 1158. Rentokil
- 1159. Republic Waste
- 1160. Residential Funding Company LLC
- 1161. River Capital Advisors Inc.
- 1162. RMC
- 1163. Rockefeller Center Management Corporation
- 1164. Rockefeller Center North, Inc.
- 1165. Rockefeller Group Development Corporation
- 1166. Rock-Forty Ninth LLC, Rockefeller Center et, al.
- 1167. Royal Bank of America
- 1168. Royal Bank of Scotland
- 1169. Russell Investment Group, Inc.
- 1170. Shareholders of Novastar Financial, Inc.
- 1171. SMBC Capital Markets
- 1172. Societe Generale
- 1173. Somerset Properties SPE, LLC
- 1174. SP4 190 S. Lasalle, L.P.
- 1175. Sprint Nextel Corp
- 1176. State Street Bank
- 1177. Statler Arms Garage LLC
- 1178. Steingass
- 1179. Steven Anthony Pearson
- 1180. Structure Consulting Group, LLC
- 1181. Structure Tone Inc.
- 1182. SuccessFactors, Inc.
- 1183. Sumitomo Mitsui Banking Corp.
- 1184. Sumitomo Mitsui Brussels Branch
- 1185. Sumitomo Trust & Banking Co., LTD
- 1186. Summit Systems, Inc.
- 1187. Sun Guard, ET AL.
- 1188. Sun Microsystems, Inc.
- 1189. Sun Trust Banks, Inc.
- 1190. SunGard
- 1191. Svenska Handelsbanken AB
- 1192. Tangoe, Inc.
- 1193. Tarrant County
- 1194. Tata American International
- 1195. TD Security
- 1196. Telecom Italia Capital S.A.
- 1197. The Central Puget Sound Regional Transit Authority

- 1198. The Chuo Mitsui Trust And Banking Co., Ltd
- 1199. The City of Long Beach
- 1200. The Informal Noteholder Group
- 1201. The Joint Administrators of the Lehman European Group Administration Companies
- 1202. The Juilliard School
- 1203. The Liverpool Limited Partnership
- 1204. The TAARP Group, LLP
- 1205. The Vanguard Group, Inc.
- 1206. The Walt Disney Company / Disney
- 1207. Thomas P. Dinapoli, as Sole Trustee of The NY State Common Retirement Fund
- 1208. Thomson Reuters Plc & Thomson Reuters Corp.
- 1209. ThruPoint, Inc.
- 1210. Tiger Asia Fund, L.P.
- 1211. Tiger Asia Overseas Fund, Ltd.
- 1212. Time Warner
- 1213. Tishman Speyer Properties, L.P.
- 1214. Toronto-Dominion Bank
- 1215. Tradeweb Markets LLC
- 1216. Trading Technologies International
- 1217. Training the Street, Inc.
- 1218. TransCanada Pipelines Limited
- 1219. Travelers National Accounts
- 1220. Trophy Hunter Investments Ltd.
- 1221. True Friend 4th Securitization Specialty Co.
- 1222. Turnberry Fund
- 1223. Tuxedo Reserve Owner LLC
- 1224. Tuxedo TPA Owner LLC
- 1225. TW Telecom Inc.
- 1226. UBS Financial Services
- 1227. UBS Financial Services of Puerto Rico
- 1228. UBS International Inc.
- 1229. Union Bank Of California, N.A.
- 1230. United Bank Of California, N.A.
- 1231. United Parcel Service, Inc. / UPS
- 1232. US Bank, National Association
- 1233. Verizon Communications Inc.
- 1234. Vignette Europe Limited
- 1235. VITA
- 1236. Vollers Excavating & Constrution, Inc
- 1237. Wall St Concepts
- 1238. Washington Mutual Bank
- 1239. Washington Mutual, Inc.
- 1240. WCCV
- 1241. Wells Fargo & Co.
- 1242. Wells Fargo Bank, N.A.

- 1243. Wilmington Trust Company
- 1244. Wilmington Trust FSB
- 1245. WSG Development Co.
- 1246. Yildiz Holdings, Inc.
- 1247. Deutsche Bank Securities Inc.
- 1248. Brookfield Properties One WFC Co. LLC
- 1249. Barclays Capital, Inc.
- 1250. 8 Sound Shore Associates LLC
- 1251. Marshall & Ilsley Trust Company, N.A.
- 1252. The Bank of Tokyo-Mitsubishi UFJ, Ltd.
- 1253. Shinsei Bank Limited
- 1254. Dnb Nor Bank Asa
- 1255. A-V Services, Inc.
- 1256. Computer Financial Consultants Inc.
- 1257. AEW Capital Management, LP
- 1258. Broadridge Processing Solutions, Inc.
- 1259. Bank of America N.A.
- 1260. PNMR Services Co.
- 1261. EnergyCo, LLC
- 1262. Systema
- 1263. Swedbank
- 1264. UBS Securities LLC
- 1265. Lloyds Bank
- 1266. Dell Marketing L.P.
- 1267. Access Data
- 1268. Meridian Company of New York
- 1269. First Commercial Bank Co., Ltd. New York Agency

16. Affiliations of Outside Directors

- 1270. Advisory Committee to the Investment Committee of the International Monetary Fund Staff Retirement Plan
- 1271. America's Development Foundation.
- 1272. Atlantic Council
- 1273. Bain & Company, Inc.
- 1274. Board of Directors of The Posse Foundation, Inc.
- 1275. Board of Governors of Tel Aviv University treasurer (and former trustee) of The Economic Club of New York
- 1276. Board of Overseers of the Stern School of Business of New York University
- 1277. Board of Trustees of New York University
- 1278. Board of Trustees of the Animal Medical Center
- 1279. Board of Trustees of the Institute of International Education
- 1280. Carnegie Institution of Washington
- 1281. Collexis Holdings, Inc.
- 1282. Council for Excellence in Government

- 1283. David Rockefeller Center for Latin American Studies at Harvard University
- 1284. Ferrari SpA
- 1285. Folger Library
- 1286. Harvard Law School
- 1287. Henry Kaufman & Company
- 1288. Huntsman Corporation
- 1289. International Advisory Committee of the Federal Reserve Bank of New York
- 1290. Lehman Brothers Bank, FSB
- 1291. LPGA
- 1292. MGM Mirage
- 1293. Naval Academy Foundation
- 1294. Office Depot, Inc.
- 1295. Pew Partnership for Civic Change
- 1296. President's Council on International Activities — Yale University
- 1297. Reform
- 1298. Sony Corporation
- 1299. Stewart & Stevenson LLC
- 1300. The Broadway League
- 1301. The Ryland Group, Inc.
- 1302. The St. Joe Company
- 1303. Vail Resorts, Inc.
- 1304. Vanderbilt University
- 1305. W.R. Grace & Co
- 1306. Weight Watchers International, Inc.

17. Professionals Employed by the Company

- 1307. Akerman Senterfitt
- 1308. Allen & Overy LLP
- 1309. Alvarez & Marsal
- 1310. Andrew & Kurth LLP
- 1311. Baker & McKenzie LLP
- 1312. Ballard Spahr Anders & Ingersoll, LLP
- 1313. Benesch, Fiedlander, Coplan & Arnoff LLP
- 1314. Blake Cassels & Graydon LLP
- 1315. Bloom Murr & Accomazzo, P.C.
- 1316. Brand Law Group, PC
- 1317. Burns, White & Hickton
- 1318. Cadwalader, Wickersham & Taft LLP
- 1319. Carrington, Coleman, Sloman & Blumenthal, L.L.P.
- 1320. Cederquist
- 1321. Click & Null, P.C.
- 1322. Conway and Mrowiec
- 1323. Cox Castle Nicholson
- 1324. Davies Ward Phillips & Vineberg

- 1325. Dechert LLP
- 1326. DLA Piper
- 1327. Dorsey & Whitney LLP
- 1328. Einstein Malanchuk LLP
- 1329. Ernst & Young
- 1330. Foster, Graham, Milstein & Calisher, LLP
- 1331. Freshfields Bruckhaus Deringer
- 1332. Gianni, Origoni Grippo & Partners
- 1333. Gibson, Dunn & Crutcher LLP
- 1334. Hahn Loeser & Parks LLP
- 1335. HBN Law
- 1336. Heller Ehrman LLP
- 1337. Herbert Smith Ltd.
- 1338. Herrick & Feinstein MMOR Consulting
- 1339. Hogan & Hartson
- 1340. Houses & Allison, APC
- 1341. Hunton & Williams LLP
- 1342. Jeffer, Mangels, Butler & Marrnaro
- 1343. Jones Day
- 1344. Kepley Brouscious & Biggs
- 1345. Kleyr Grasso Associes
- 1346. Kramer Levin Naftalis & Frankel LLP
- 1347. Krieg Devault LLP
- 1348. L.B. Smithplein 3
- 1349. Latham & Watkins, LLP
- 1350. Lazard
- 1351. Lewis and Roca LLP
- 1352. LS Horizon Ltd.
- 1353. McKee Nelson
- 1354. McKenna Long & Aldridge LLP
- 1355. Menter, Rudin & Trivelpiece, P.C.
- 1356. Mercer Marsh & McLennan Companies
- 1357. Miller Canfield Paddock Stone
- 1358. Mitsui Company
- 1359. MM Arizona Holdings LLC
- 1360. Morrison & Foerster LLP
- 1361. NBP Clems
- 1362. Oh-Ebashi LPC & Partners
- 1363. Paul, Hastings, Janofsky & Walker LLP
- 1364. Paul, Weiss, Rifkind, Wharton & Garrison LLP
- 1365. Pite Duncan
- 1366. PricewaterhouseCoopers
- 1367. Prickett Jones & Elliott, P.A.
- 1368. Reilly Pozner & Connelly LLP
- 1369. Schulte, Roth, & Zabel LLP
- 1370. Sidley Austin LLP

- 1371. Sills Cummis & Gross P.C.
- 1372. Sills Cummis Epstein & Gross P.C.
- 1373. Simpson Thacher & Bartlett LLP
- 1374. Skadden, Arps, Slate, Meagher & Flom LLP
- 1375. Snell & Wilmer
- 1376. Sonnenschein Nath & Rosenthal
- 1377. Squire, Sanders & Dempsey L.L.P.,
- 1378. Stroock, Stroock & Lavan
- 1379. Thacher Proffitt & Wood LLP
- 1380. Tompkins, McGuire, Wachenfeld & Barsy LLP
- 1381. Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
- 1382. Weil Gotshal & Mages LLP
- 1383. White & Case
- 1384. Willkie Farr & Gallagher LLP
- 1385. Windels Marx Lane & Mittendorf, LLP
- 1386. Woodbury & Santiago, P.A.

18. Litigation Claimants

- 1387. Alaska Electrical Pension Fund
- 1388. Alex E. Rinehart
- 1389. Annuity Fund
- 1390. Annuity Fund et al. v. Lehman Brothers Holdings, Inc., et al.
- 1391. Avenius, et, al. v. Banc of America Securities LLC, et., al.
- 1392. Bader and Yakaitis P.S.P. and Trust, et, al. v. Michael L. Ainslie, et. al.
- 1393. BHL Capital Partners L.P.
- 1394. Breakaway Solutions Inc.
- 1395. City of Cleveland, Ohio
- 1396. David Trent
- 1397. Electronic Trading Group, LLC
- 1398. Elizabeth Foster
- 1399. First Alliance Mortgage Company Class Action
- 1400. Fogarazzo, et al. v. Lehman Brothers Inc., et al. Claude A. Reese
- 1401. Fogel Capital Management, Inc.
- 1402. Forza Capital Management, L.L.C.
- 1403. Hugh D. Barton
- 1404. In re Issuer Plaintiff Initial Public Offering Fee Antitrust Litigation (consolidated class action)
- 1405. In re Lehman Brothers Holdings, Inc., Derivative Litigation (Garber, Staehr, Locals 302 & 612 of the International Union of Operating Engineers-Employers Construction Industry Retirement Trust, and Saginaw Police & Fire Pension Board, plaintiffs)
- 1406. In re Mirant Corporation Securities Litigation (class action)
- 1407. In re Public Offering Antitrust Litigation (consolidated class action)
- 1408. In re Short Sale Antitrust Litigation.

- 1409. IPO Class Actions
- 1410. J. Bader
- 1411. Keith Carpenter
- 1412. Keith Cheng
- 1413. Locals 302 & 612 of the International Union of Operating Engineers-Employers
- 1414. Mark Montag
- 1415. Mary Helbeyn
- 1416. Oliver Cheng
- 1417. Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund
- 1418. Overstock.com, Inc., et., al. v. Morgan Stanley & Co., Inc., et, al.
- 1419. Research Analyst Independence Litigations
- 1420. Sentinel Management Group, Inc.
- 1421. The Adelpia Recovery Trust
- 1422. Wright et al. v. Lehman Brothers Holdings Inc. et, al. (A. Vernon Wright and Dynoil Refining LLC, plaintiffs)

19. 100 Largest Holders of Trade Debt (List Filed By Milbank)

- 1423. 1221 Avenue of the Americas
- 1424. 125 Broad Street
- 1425. 1301 Properties Owner L.P.
- 1426. 1301 Properties Owner L.P.
- 1427. 2027 Collections Center Drive
- 1428. 425 Lexington Ave.
- 1429. 515 South Flower Street
- 1430. 55 Broadway
- 1431. 767 Fifth Ave
- 1432. 77 West Wacker
- 1433. Allen & Overy
- 1434. Anjarlekar & Associates
- 1435. ANZ Banking Group Limited
- 1436. Ashurst Morris Crisp
- 1437. Australia and New Zealand Banking Group Limited
- 1438. Bancotec Ltd.
- 1439. Bank of America Plaza STE 3500 1041. Bank of Taiwan, New York Agency
- 1440. Bank One Plaza
- 1441. Bats Trading, Inc.
- 1442. Bloomberg Finance L.P.
- 1443. Bloomberg L.P.
- 1444. Broadridge Securities Processing
- 1445. BT Americas, Inc.
- 1446. Caldwellalader, Wickersham, and Taft
- 1447. Canary Warf Management Limited
- 1448. CB Richard Ellis Client Account RE Gloa

- 1449. CDW Direct LLC
- 1450. Centrale Attivita Finanziarie SPA
- 1451. Clifford Chance
- 1452. Compucenter (UK) Ltd.
- 1453. Cushman and Wakefield, Inc.
- 1454. Davis Polk and Wardwell
- 1455. Dell Marketing L.P.
- 1456. Department 0723
- 1457. Dept. 7247-6838
- 1458. Deutsche Borsche AG
- 1459. Dimension Data
- 1460. DnB NOR Bank ASA
- 1461. Drowst Trading, LLC
- 1462. Elyo Services Limited
- 1463. Ernst & Young
- 1464. Ernst and Young Private Limited
- 1465. Fidessa Plc.
- 1466. File No. 72497
- 1467. First Commercial Bank Co., Ltd, New York Agency
- 1468. FT Interactive Data
- 1469. Hatfield Philips International Limited
- 1470. Haworth Singapore PTE Ltd.
- 1471. Henegan Construction Co., Inc.
- 1472. Hewlett Packard AP (Hong Kong) Limited
- 1473. HSBC Bank
- 1474. IBM Corporation
- 1475. ICAP Securities Limited 1078. Information Builders Inc. Intuition Publishing
- 1476. IPC Information Systems Inc.
- 1477. JQ Network PTD Limited 1082. Kim & Chang
- 1478. Kingston Communications PLC
- 1479. Lancaster Office Cleaning Co.
- 1480. Linklaters
- 1481. Linklaters, S.L.
- 1482. London & European Title Insurance Services Ltd.
- 1483. London Borough of Tower Hamlets Rates
- 1484. London Eastern Railway Limited
- 1485. Mace Limited
- 1486. McKee Nelson LLP
- 1487. Meridian IT, Inc.
- 1488. Microsoft Licensing, GP
- 1489. Millennium Developers PVT Ltd.
- 1490. Morse Group Limited
- 1491. Morse Service Holdings Limited
- 1492. National Bank of Australia
- 1493. National Commerce bank
- 1494. Net One Systems

- 1495. Network Appliance
- 1496. NYSE Market, Inc.
- 1497. Origin HR Consulting Limited
- 1498. P.O. Box 60000
- 1499. Paul Weiss
- 1500. Pricoa Relocation UK Limited
- 1501. Reuters America Inc.
- 1502. Reuters Ltd.
- 1503. Standard & Poors
- 1504. Standard and Poors Corp.
- 1505. Standard Chartered Bank
- 1506. Sungard Securities Finance Inc.
- 1507. Sungard Securities Finance Ltd.
- 1508. Swapswire Limited
- 1509. Taipei Fubon Bank, New York Agency
- 1510. Tata Consultancy Services
- 1511. The British Land Company PLC
- 1512. Thompson Financial
- 1513. TIBCO Software, Inc.
- 1514. Vertex Mortgage Services
- 1515. Virtx
- 1516. WIPRO Infotech Enterprise Solutions 1122. YXIME
- 1517. ZKB (Zurcher Kantonalbank)

20. 100 Largest Holders of Trade Debt (List Filed by Quinn Emanuel)

- 1518. 1301 Properties Owner LP
- 1519. 4 Connections LLC
- 1520. A V Services Inc.
- 1521. AC Nielsen Company
- 1522. Acronis, Inc.
- 1523. AFD Contract Furniture Inc.
- 1524. Agilysys Nj, Inc.
- 1525. Allen. & Overy
- 1526. Alpha Office Supplies Inc.
- 1527. Aperture Technologies
- 1528. Automated Securities Clearance Ltd.
- 1529. Ayco Services Agency Inc.
- 1530. Bloomberg Finance LP
- 1531. Broadridge Securities Processing
- 1532. CDW Direct LLC
- 1533. CDW Direct LLC
- 1534. CHD Meridian Healthcare
- 1535. Clayton Fixed Income Services., Inc.
- 1536. Compliance Data Center Inc.

1537. Computer Associates International Inc.
1538. Computer Associates International Inc.
1539. Computer Financial Consultants, Inc.
1540. Cushman & Wakefield Inc.
1541. Cyveillance
1542. DBRS Inc.
1543. DBRS, Inc.
1544. Dell Marketing LP.
1545. DGWB, Inc.
1546. Dimension Data
1547. Diversified Global Graphics Group DG3
1548. Emil Werr
1549. Enterprise Solution Providers Inc.
1550. Ernst & Young LLP
1551. EXLservice Holdings Inc.
1552. FTInteractive Data
1553. Gartner Group Inc,
1554. Gotham Technology Group
1555. Greenline Financial Technologies Inc.
1556. Hanover Moving & Storage Co Inc.
1557. Headstrong Services, LLC
1558. Hewlett Packard Company
1559. IBM Corporation
1560. Ikon Office Solutions Inc.
1561. ILOG Inc.
1562. Inconit Corporation.
1563. Information Builders Inc.
1564. Infusion Development Corp
1565. Integreon Managed Solutions
1566. Interactive Data Corp.
1567. Intuition Publishing Inc.
1568. Iron Mountain Digital Archives
1569. Iron Mountain Records Management
1570. Kepner Tregoe Inc.
1571. Key Systems
1572. KPMG, LLP
1573. Lexis-Nexis
1574. Liquid Engines, Inc.
1575. Logical Information Machines
1576. Mellon Analytical Solutions
1577. Meridian IT, Inc.
1578. Michael Stapleton Associates
1579. Microsoft Corporation
1580. Network Appliance Inc.
1581. Nishimura & Partners
1582. Northrop Grunman

- 1583. Polaris Software Lab (India), Ltd.
- 1584. Quest Software Inc.
- 1585. Rainmaker Group LLC
- 1586. Restaurant Associates
- 1587. Rittal Corporation
- 1588. Rockefeller Center North, Inc.
- 1589. Rolfe & Nolan Systems Inc.
- 1590. RR Donnelley Receivables Inc.
- 1591. SAS Institute Inc
- 1592. Sharon Land Company, LLC
- 1593. SOS Security Inc.
- 1594. Standard Register
- 1595. Storage Technology Corp
- 1596. Structure Group
- 1597. Sungard Securities Finance Inc
- 1598. Swets Information Services Inc.
- 1599. Tac Americas, Inc.
- 1600. The Bank Of New York
- 1601. Thomson Financial
- 1602. Tibco Software, Inc.
- 1603. Transaction Network Services
- 1604. Trilogy Leasing Co. LLC
- 1605. Trimont Real Estate Advisors Inc.
- 1606. Triple Point Technology, Inc.
- 1607. Verrazano Consulting Solutions, LLC
- 1608. Video Corporation Of America
- 1609. Wipro Technologies
- 1610. Wombat Financial Software, Inc.

21. Professionals Retained by Significant Creditor Groups

- 1611. Akin Gump Strauss Hauer & Feld LLP
- 1612. FTI Consulting, Inc.
- 1613. Houlihan Lokey Howard & Zukin Capital, Inc.
- 1614. Milbank, Tweed, Hadley & McCloy LLP
- 1615. Munsch Hardt Kopf & Harr, P.C.
- 1616. The Wilson Law Firm, P.C.
- 1617. Quinn Emanuel Urquhart Oliver and Hedges LLP

22. Utilities

- 1618. AT&T
- 1619. Cleveland Division of Water
- 1620. Cleveland Public Power

- 1621. ComEd
- 1622. Con Edison
- 1623. Dominion
- 1624. Illuminating
- 1625. Interstate Gas
- 1626. NEORS
- 1627. NSTAR Electric
- 1628. NYC Water Board
- 1629. Sempra Energy Solutions
- 1630. The Hess Corporation
- 1631. Time Warner

23. Competitors

- 1632. Bank of America Securities LLC
- 1633. Barclays Capital Inc.
- 1634. BNP Paribas Securities Corp.
- 1635. Cantor Fitzgerald & Co.
- 1636. Citigroup Global Markets Inc.
- 1637. Credit Suisse Securities (USA) LLC
- 1638. Daiwa Securities America Inc.
- 1639. Deutsche Bank Securities Inc.
- 1640. Dresdner Kleinwort Securities LLC Goldman, Sachs & Co.
- 1641. Greenwich Capital Markets, Inc.
- 1642. HSBC Securities (USA) Inc.
- 1643. J.P. Morgan Securities Inc.
- 1644. Merrill Lynch Governmental Securities Inc.
- 1645. Mizuho Securities USA Inc.
- 1646. Morgan Stanley & Co., Incorporated
- 1647. UBS Securities LLC

24. Strategic Partners

- 1648. Barclays Capital, Inc.

25. Committee Members

Present

- 1649. Metlife
- 1650. Mizuho Corporate Bank, Ltd.
- 1651. Shinsei Bank, Limited
- 1652. The Bank of NY Mellon
- 1653. Wilmington Trust Company
- 1654. The Vanguard Group Inc.
- 1655. Aegon USA Investment Management

Former

- 1656. RR Donnelley & Sons
- 1657. The Royal Bank of Scotland, plc

26. Additional Entities Searched by Quinn Emanuel

- 1658. 555 Owners LLC
- 1659. AboveNet Communications Inc.
- 1660. Account Temps
- 1661. Aegon USA Investment Management
- 1662. AIG Financial Products Corp.,.
- 1663. Alvarez & Marsal
- 1664. Amber Capital investment Management
- 1665. Anthony Victor Lomas
- 1666. AT&T
- 1667. Australia National .Bank
- 1668. Automated Securities Clearance LLC
- 1669. Automobile Club Insurance Association
- 1670. Avaya Inc.
- 1671. Bay Harbour Management LC
- 1672. Bay Harbour Master ltd.
- 1673. Best Karpet
- 1674. BHCO Master Ltd.
- 1675. Capgomini Financial Services USA, INC
- 1676. Chicago Board Options Exchange, Incorporated
- 1677. Cisco Systems Capital Corporation Cisco Systems, Inc. / Cisco
- 1678. Community Trust Bancorp Inc.
- 1679. CorrectNet, Inc.
- 1680. Dan Yoram Schwarzmam
- 1681. DCI Umbrella Fund PLC
- 1682. Demann
- 1683. Diversified Credit Investments LLC as agent for the Government of Singapore
Investment
- 1684. Division Water
- 1685. Dun & Bradstreet
- 1686. Elliott Associates, L.P.
- 1687. Elliott International L.P.
- 1688. Embarcadero Aircraft Securitizadon Trust
- 1689. EMC Corporation
- 1690. Engineers-Employers Construction Industry Retirement Trust/Saginaw Police &
Fire Pension Board
- 1691. Federal Home Loan
- 1692. Friedman, Billings Ramsey & Group Inc.
- 1693. FX Alliance, LLC

- 1694. FTI Consulting
- 1695. Garber, Staeihr, Locals 302 & 612 of the International Union of Operating
- 1696. GE Capital Information Technology Solutions, Inc. d/b/a IKON Financial Services
- 1697. GM Canada Foreign Trust
- 1698. GMAM Investment Funds Trust
- 1699. Harbinger Capital Partners Master Fund I, Ltd.
- 1700. Hilliard Farber & Co., Inc.
- 1701. Houlihan Lokey
- 1702. Hughes Hubbard
- 1703. ICAP North America Inc.
- 1704. IGS
- 1705. Illuminating
- 1706. Institutional Benchmarks
- 1707. Interface Cable Assemblies and Services Corp. aka ICAS
- 1708. IntraLinks, Inc.
- 1709. Iris Software, Inc.
- 1710. James W. Giddens
- 1711. Jarden Corporation
- 1712. Keane Inc.
- 1713. Lazard
- 1714. LBAYK
- 1715. LBREP Lakeside SC Master I LLC
- 1716. LBREP/L-SUNCAL MASTER I LLC
- 1717. Lehman Brothers Alpha Funds PLC for Lehman Brothers US High Yield Funds
- 1718. Lehman Brothers First Trust Income Opportunity Fund Inc.
- 1719. Lehman Brothers High Yield Bond Fund LLC
- 1720. Lehman Brothers Income Funds For Lehman .Brothers High Income Bond Funds
- 1721. Lehman Brothers income Funds For Lehman Brothers Strategic Income Fund
- 1722. Lehman Brothers Merchant Banking Partners IV LP
- 1723. Lewtan Technologies, Inc.
- 1724. LiquidPoint
- 1725. LosAngeles City Employees' Retirement System
- 1726. M. Brian Maher & Basil Maher
- 1727. Main Street Natural Gas, Inc.
- 1728. Marble Care
- 1729. Meridian Comp Of New York, Inc. D/B/A CHD Meridian Healthcare
- 1730. Michael John Andrew Jervis
- 1731. Midwest Realty Advisors, LLC
- 1732. Mirant Corporation
- 1733. Misys IQ, LLC
- 1734. Motors Insurance Corp,
- 1735. MSS Distressed & Opportunitites 2
- 1736. MSTD, Inc.
- 1737. Neuberger Berman Advisers Management Trust For Lehman Brothers High Income Bond Fund

- 1738. Neuberger Berman Income Opportunity Fund Inc.
- 1739. North-East
- 1740. NPD Group Inc.
- 1741. NYSE Euronext, Inc.
- 1742. Overstock.com, Inc.
- 1743. Plumbers and Pipefitters National Pension Fund
- 1744. R3
- 1745. Reliance Globalcom Services, Inc.
- 1746. Rentokil
- 1747. Republic Waste
- 1748. RMC
- 1749. Rooketaer Center Management Corporation
- 1750. Rockefeller Group Development Corporation
- 1751. Shareholders of Novastar Financial, Inc.
- 1752. Sky Power Corporation
- 1753. Statler Arms Garage LLC
- 1754. Statler Arms Garage LLC
- 1755. Steingass
- 1756. Steven Anthony Pearson
- 1757. Structure Consulting Group, LLC
- 1758. Structure Tone Inc.
- 1759. SuccessFactors, Inc.
- 1760. Summit Systems, Inc.
- 1761. Sun Microsystems, Inc.
- 1762. SunGard
- 1763. SunGard Asset Management Systems LLC
- 1764. SunGard Availability Services LP
- 1765. SunGard Business Integration Ltd.
- 1766. SunGard Expert Solutions LLC
- 1767. SunGard Institutional Brokerage Inc.
- 1768. SunGard Investment Systems LLC
- 1769. TD Security
- 1770. The Joint Administrators of the Lehman European Group Administration
Companies
- 1771. The Liverpool Limited Partnership
- 1772. The Walt Disney Company / Disney
- 1773. ThruPoint, Inc.
- 1774. Time Warner
- 1775. Tradeweb Markets LLC
- 1776. Training the Street, Inc.
- 1777. TransCanada Pipelines Limited
- 1778. Trophy Hunter Investments Ltd.
- 1779. United Parcel Service, Inc. / UPS
- 1780. Verizon Communications Inc.
- 1781. WCCV
- 1782. Weil Gotshal & Manges LLP

EXHIBITS 2 & 2A

Duff & Phelps Connections with Identified Parties (Exhibit 2)

Duff & Phelps Other Relationships (Exhibit 2A)

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
ABN AMRO Rothschild	Former client in unrelated matter	Underwriting Investment Bankers for Debtor's securities
AboveNet Communications Inc.	Party may have been involved in a former unrelated engagement	Additional Entities Searched by Quinn Emanuel
Accenture LLP	Current client in unrelated matter	Potential Parties in Interest
Aegis Finance LLC	Party may have been involved in a current unrelated engagement	Former Lehman Brothers Holdings Inc. Entities
AETNA Life Insurance Company	Current client in unrelated matter	50 Largest Bond Holders
AIG Global Investment Corporation	Current client in unrelated matter; affiliate provides property and casualty insurance coverage to D&P	Potential Parties in Interest
Akin Gump Strauss Hauer & Feld LLP	Current client in unrelated matter	Professionals Retained by Significant Creditor Groups
Ameren et., al.	Current client in unrelated matter	Potential Parties in Interest
Andrew & Kurth LLP	Current client in unrelated matter	Professionals Employed by the Company
Aozora Bank	Current client in unrelated matter	100 Largest Unsecured Creditors other than Bondholders
Aristos LLC	Party may have been involved in a prior unrelated engagement	Related Entities
AT&T	Current client in unrelated matter	Potential Parties in Interest; Utilities; Additional Entities Searched by Quinn Emanuel
Avaya Inc.	Current client in unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel
AXA and related parties - 7.25%	Party may have been involved in a former unrelated engagement	Significant Stockholders (greater than 5%)
Baker & McKenzie LLP	Current client in unrelated matter	Professionals Employed by the Company

* The relationship with D&P may be with the identified party and/or with one or more of its affiliates. References to “matter” may include multiple matters. References to current matters may include prior matters as well.

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
Bank of America N.A.	Former client in unrelated matter; Lender under D&P's credit facility	Potential Parties in Interest
Bank of New York Mellon	Party may have been involved in a former unrelated engagement	Potential Parties in Interest
Barclays Capital Inc.	Current client in unrelated matter	Competitors; Potential Parties in Interest; Strategic Partners
Bay Harbour Management LC	Current client in unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel
BBVA Gestion SA SGIIC (Spain)	Party may have been involved in a former unrelated engagement	50 Largest Bond Holders
Beneficiaries of North Star Trust Company Title Holding Land Trust	Party may have been involved in a former unrelated engagement	Significant Lessors and Lessees
Blackrock Advisors	Current client in unrelated matter	50 Largest Bond Holders
BNP Paribas	Current client in unrelated matter	100 Largest Unsecured Creditors other than Bondholders
Brandywine Office Investments LLC	Former client in unrelated matter	Significant Lessors and Lessees
Broadridge Processing Solutions, Inc.	Current client in unrelated matter	Potential Parties in Interest
Brookfield Properties One WFC Co. LLC	Current client in unrelated matter	Significant Lessors and Lessees; Potential Parties in Interest
CDW Direct LLC	Former client in unrelated matter	100 Largest Unsecured Creditors other than Bondholders; 100 Largest Holders of Trade Debt
Chevron Natural Gas	Current client in unrelated matter	Potential Parties in Interest
Cisco Systems Capital Corporation / Cisco Systems, Inc. / Cisco	Former client in unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel
Citibank, N.A.	Current client in unrelated matter	100 Largest Unsecured Creditors other than Bondholders; Potential Parties in Interest

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
Citigroup, Inc.	Current client in unrelated matter	Potential Parties in Interest
Cognizant Technology Solutions US Corporation	Current client in unrelated matter	Potential Parties in Interest
ComEd	Party may have been involved in a prior unrelated engagement	Utilities
Credit Suisse	Current client in unrelated matter	Potential Parties in Interest
Currenex	Party may have been involved in a prior unrelated engagement	Potential Parties in Interest
Cushman & Wakefield Inc.	Current client in unrelated matter	100 Largest Holders of Trade Debt (Filed by Quinn Emanuel) & Milbank
Cyrus Capital Partners, L.P.	Current client in unrelated matter	Ad Hoc or Unofficial Creditors' Committee Members
Daiwa Securities America Inc.	Former client or affiliate in unrelated matter	Competitors
Davis Polk and Wardwell	Current client in unrelated matter; firm represented underwriters in D&P's IPO	100 Largest Holders of Trade Debt (Filed By Milbank); 100 Largest Unsecured Creditors other than Bondholders
DE Shaw	Current client in unrelated matter	Potential Parties in Interest
Dechert LLP	Current client in unrelated matter; D&P is a client of the firm	Professionals Employed by the Company
Delaware Management Holdings, Inc.	Current client in unrelated matter	Potential Parties in Interest
Deloitte & Touch USA LLP	Former client in unrelated matter	Accountants
Deutsche Bank AG, New York Branch	Current client in unrelated matter	Significant Lessors and Lessees
Deutsche Bank Securities Inc.	Current client in unrelated matter	Potential Parties in Interest; Competitors; Significant Lessors and Lessees
DLA Piper	Current client in unrelated matter	Professionals Employed by the Company

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
Dominion	Party may have been involved in a prior unrelated engagement	Utilities
Dorsey & Whitney LLP	Former client in unrelated matter	Professionals Employed by the Company
Dresdner Kleinwort Securities LLC Goldman, Sachs & Co.	Party may have been involved in a prior unrelated engagement	Competitors
Duke Energy Ohio, Inc.	Former client in unrelated matter	Potential Parties in Interest
Dun & Bradstreet	Current client in unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel
Eaton Corporation	Current client in unrelated matter	Potential Parties in Interest
Elliott Associates, LP	Current client in an unrelated matter	Additional Entities Searched by Quinn Emanuel
EMC Corporation	Current client in unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel
Ernst & Young	Former client in unrelated matter; firm provides tax advisory services to D&P	100 Largest Unsecured Creditors other than Bondholders; Accountants; Professionals Employed by the Company; 100 Largest Holders of Trade Debt (Filed By Milbank) & by Quinn Emanuel
Fannie Mae	Former client in unrelated matter	Potential Parties in Interest
Ferrari SpA	Current client in unrelated matter	Affiliations of Outside Directors
Fidelity Management and Research	Former client in unrelated matter	50 Largest Bond Holders
FMR LLC and related parties - 5.87	Current client in unrelated matter	Significant Stockholders (greater than 5%)
Franklin Advisors Inc.	Former client in unrelated matter	50 Largest Bond Holders
FTI Consulting, Inc.	Former client in unrelated matter	Professionals Retained by Significant Creditor Groups

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
General Electric Capital Corp	Current client in unrelated matter; administrative agent and lender under D&P's credit facility	Potential Parties in Interest
Gibson, Dunn & Crutcher LLP	Former client in unrelated matter	Professionals Employed by the Company
GMAC LLC	Current client in unrelated matter	Potential Parties in Interest
Health Care Services Corp D/B/A Blue Cross and Blue Shield of Illinois	Former client in unrelated matter	Potential Parties in Interest
Hewlett Packard Company	Current client in unrelated matter	100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
Hogan & Hartson	Current client in unrelated matter	Professionals Employed by the Company
HSBC Bank	Former client in unrelated matter	100 Largest Unsecured Creditors other than Bondholders; 100 Largest Holders of Trade Debt (Filed By Milbank)
Hunton & Williams LLP	Former client in unrelated matter	Professionals Employed by the Company
Huntsman Corporation	Former client in unrelated matter	Affiliations of Outside Directors
Hydrocarbon Capital II LLC	Party may have been involved in a prior unrelated engagement	Related Entities
IBM	Current client in unrelated matter	Potential Parties in Interest; 100 Largest Unsecured Creditors other than Bondholders; 100 Largest Holders of Trade Debt (Filed By Milbank); & by Quinn Emanuel
IGS	Current client in unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel
Independence Holding Co.	Party may be involved in a current unrelated engagement; former client in unrelated matter	Ad Hoc or Unofficial Creditors' Committee Members; Potential Parties in Interest

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
ING Bank, FSB	Former client in unrelated matter	Potential Parties in Interest
ING Real Estate Finance	Current client in unrelated matter	Potential Parties in Interest
Interactive Data Corp.	Former client in unrelated matter	Potential Parties in Interest; 100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
Investcorp, Et. Al.	Former client in unrelated matter	Potential Parties in Interest
Iron Mountain Information Management; Iron Mountain Records Management	Former client in unrelated matter; vendor of physical and data storage services	Potential Parties in Interest; 100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
J.P. Morgan Chase	Current client in unrelated matter	Bank Lenders
Jeffer, Mangels, Butler & Marnaro	Former client in unrelated matter	Professionals Employed by the Company
Jones Day	Current client in unrelated matter	Professionals Employed by the Company
Keane Inc.	Current client in unrelated matter	Additional Entities Searched by Quinn Emanuel; Potential Parties in Interest
KPMG, LLP	Current client in unrelated matter; independent auditor and provider of tax and accounting services to D&P	100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
Kraft Foods Inc.	Current client in unrelated matter	Potential Parties in Interest
Kramer Levin Naftalis & Frankel LLP	Current client in unrelated matter	Professionals Employed by the Company
Laminar Holdings LLC	Current client in unrelated matter	Related Entities
Latham & Watkins, LLP	Current client in unrelated matter	Professionals Employed by the Company
Liberty GP II Inc. (sold)	Current client in unrelated matter	Related Entities

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
Linklaters	Former client in unrelated matter	100 Largest Unsecured Creditors other than Bondholders; 100 Largest Holders of Trade Debt (Filed By Milbank)
Margolis Edelstein	Current client in unrelated matter	Potential Parties in Interest
McKee Nelson LLP	Former client in unrelated matter	Professionals Employed by the Company; 100 Largest Unsecured Creditors other than Bondholders; 100 Largest Holders of Trade Debt (Filed By Milbank)
Mercer Marsh & McLennan Companies	Former client in unrelated matter	Professionals Employed by the Company
Merrill Lynch	Former client in unrelated matter	Underwriting Investment Bankers for Debtor's securities
Metlife	Party may have been involved in a prior unrelated engagement; provider of employee health and welfare benefit plans to D&P	Bank Lenders; Secured Creditors
MGM Mirage	Current client in unrelated matter	Affiliations of Outside Directors
Microsoft Corporation	Current client in unrelated matter; software vendor to D&P	Potential Parties in Interest; 100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
Mirant Corporation	Party is involved in a current unrelated engagement	Additional Entities Searched by Quinn Emanuel
Misys IQ LLC	Client or affiliate may have been involved in a current unrelated engagement	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel
Mitsubishi UGJ SEC CO.	Current client in unrelated matter	Potential Parties in Interest
Mitsui Company	Current client in unrelated matter	Professionals Employed by the Company
Mizuho Corporate Bank	Former client in unrelated matter	Potential Parties in Interest; 100 Largest Unsecured Creditors other than Bondholders; Bank Lenders; Committee Members

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
Moody's Investors Service	Current client in unrelated matter	Potential Parties in Interest
Morgan Stanley & Co.	Current client in unrelated matter	Potential Parties in Interest; Competitors
Morrison & Foerster LLP	Former client in unrelated matter	Professionals Employed by the Company
National Cinemedia, Inc.	Party may have been involved in a prior unrelated engagement	Potential Parties in Interest
Network Appliance	Current client in unrelated matter	100 Largest Unsecured Creditors other than Bondholders; 100 Largest Holders of Trade Debt (Filed By Milbank) & by Quinn Emanuel
New York Stock Exchange (non-governmental)	Current client or affiliate in unrelated matter; Duff & Phelps Corporation is listed on the NYSE	Government/State Reg Agencies
Nomura Holdings Inc.	Former client in unrelated matter	Potential Parties in Interest
Normandy Real Estate Partners	Former client in unrelated matter	Significant Lessors and Lessees
NorthEast	Former client in unrelated matter	Potential Parties in Interest
Northrop Grunman	Party may have been involved in a prior unrelated engagement	100 Largest Holders of Trade Debt (Filed by Quinn Emanuel); Potential Parties in Interest
Northstar Equipment Leasing Income Inc. (dissolved)	Former client in unrelated matter	Related Entities
NPC Inc. (dissolved)	Current client in unrelated matter	Related Entities
Occidental Energy Marketing, Inc.	Current client in unrelated matter	Potential Parties in Interest
Och-Ziff	Current client in unrelated matter	Potential Parties in Interest
Office Depot, Inc.	Party may have been involved in a prior unrelated engagement	Affiliations of Outside Directors

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
Office of the United States Attorney	Former client in unrelated matter	Potential Parties in Interest
Open Solutions, Inc.	Current client in an unrelated matter	Potential Parties in Interest
Oracle Credit Corporation	Current client in unrelated matter	Potential Parties in Interest
Overstock.com, Inc., et., al. v. Morgan Stanley & Co., Inc. , et, al.	Current client in unrelated matter	Litigation Claimants
Pacific Coast Cap. Partners, LLC	Current client in unrelated matter	Potential Parties in Interest
Paul, Hastings, Janofsky & Walker LLP	Former client in unrelated matter; Duff & Phelps is a client of the firm	Professionals Employed by the Company
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Current client in unrelated matter	Professionals Employed by the Company
PricewaterhouseCoopers	Former client in unrelated matter; vendor of accounting and tax services to D&P	Professionals Employed by the Company; Significant Lessors and Lessees
Providence Equity Partners	Former client in unrelated matter	Potential Parties in Interest
Prudential Financial Inc.	Current client in unrelated matter	50 Largest Bond Holders
Quest Software Inc.	Current client in unrelated matter	100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
Quinn Emanuel Urquhart Oliver and Hedges LLP	Current client in unrelated matter	Professionals Retained by Significant Creditor Groups
Regus do Brasil, Ltd	Former client in unrelated matter	Significant Lessors and Lessees
Reliant Energy Power Supply, LLC; Reliant Energy Services, Inc.	Current client in unrelated matter	Potential Parties in Interest
RMC	Former client in unrelated matter	Potential Parties in Interest
RR Donnelley & Sons	Former client in unrelated matter	Bank Lenders; Committee Members
SAIL Investor Pte Ltd.	Party may be involved in a current unrelated engagement	Former Lehman Brothers Holdings Inc. Entities

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
Sempra Energy Solutions	Former client in unrelated matter	Utilities
Sentinel Management Group, Inc.	Former client in unrelated matter	Litigation Claimants
Shinsei Bank Limited	Former client in unrelated matter; 9.6% owner of Duff & Phelps Corp.	Potential Parties in Interest; 100 Largest Unsecured Creditors other than Bondholders; Bank Lenders; Committee Members
Sidley Austin LLP	Current client in unrelated matter; Duff & Phelps has been a client of the firm	Professionals Employed by the Company
Simpson Thacher & Bartlett LLP	Current client in unrelated matter; Duff & Phelps has been a client of the firm	Professionals Employed by the Company
Skadden, Arps, Slate, Meagher & Flom LLP	Current client in unrelated matter; primary corporate counsel of Duff & Phelps	Professionals Employed by the Company
Societe Generale	Former client in an unrelated matter	Potential Parties in Interest
Sonnenschein Nath & Rosenthal	Former client in unrelated matter	Professionals Employed by the Company
Sony Corporation	Former client in an unrelated matter	Affiliations of Outside Directors
Sprint Nextel Corp	Current client in an unrelated matter	Potential Parties in Interest
Stamford Investment Realty Inc.	Party may have been involved in a prior engagement	Related Entities
State Street	Current client in an unrelated matter	Secured Creditors
State Street Bank	Current client in an unrelated matter	Potential Parties in Interest
STRATUS I Inc.	Current client in an unrelated matter	Related Entities
Stroock, Stroock & Lavan	Former client in an unrelated matter	Professionals Employed by the Company
SuccessFactors, Inc.	Former client in an unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
Sumitomo Mitsui Banking Corp.	Former client in an unrelated matter	100 Largest Unsecured Creditors other than Bondholders
Sun Guard, ET AL.	Current client in an unrelated matter; software vendor to D&P	Potential Parties in Interest
Sun Trust Banks, Inc.	Former client in an unrelated matter	Potential Parties in Interest
Sunrise Finance Co., Ltd.	Party may have been involved in a prior engagement	Former Lehman Brothers Holdings Inc. Entities
Tac Americas, Inc.	Former client in an unrelated matter	100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
Tata American International	Former client in an unrelated matter	Potential Parties in Interest
Teachers Insurance and Annuity Assoc. of America	Current client in an unrelated matter	Significant Lessors and Lessees; 50 Largest Bond Holders
Thayer Group Limited	Current client in an unrelated matter	Former Lehman Brothers Holdings Inc. Entities
The Adelpia Recovery Trust	Current client in an unrelated matter	Litigation Claimants
The Bank of New York	Client may have been involved in a prior engagement	100 Largest Unsecured Creditors other than Bondholders; 100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
The Bank of Tokyo-Mitsubishi UFJ, Ltd.	Current client in an unrelated matter	Potential Parties in Interest
The Central Puget Sound Regional Transit Authority	Former client in an unrelated matter	Potential Parties in Interest
The Vanguard Group	Client may have been involved in a prior engagement	Ad Hoc or Unofficial Creditors' Committee Members
The Walt Disney Company / Disney	Former client in an unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel
Thomas P. Dinapoli, as Sole Trustee of The NY State Common Retirement Fund	Current client in an unrelated matter	Potential Parties in Interest

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
Thompson Financial	Former client in an unrelated matter	100 Largest Unsecured Creditors other than Bondholders; 100 Largest Holders of Trade Debt (Filed by Quinn Emanuel) & by Milbank
ThruPoint, Inc.	Former client in an unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel
TIBCO Software, Inc.	Former client in an unrelated matter	100 Largest Unsecured Creditors other than Bondholders; 100 Largest Holders of Trade Debt (Filed By Milbank) & by Quinn Emanuel
Tiger Asia Fund, L.P.	Party may have been involved in a former engagement	Potential Parties in Interest
Time Warner	Current client in an unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel; Utilities
Tishman Speyer Properties, L.P.	Current client in an unrelated matter	Potential Parties in Interest
Townsend Analytics, Ltd.	Former client in an unrelated matter	Related Entities
Tradeweb Markets LLC	Former client in an unrelated matter	Potential Parties in Interest
Trading Technologies International	Former client in an unrelated matter	Potential Parties in Interest
Transaction Network Services	Current client in an unrelated matter	100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
Trizec Westwood Center LLC	Current client in an unrelated matter	Significant Lessors and Lessees
UBS Financial Services	Former client in an unrelated matter	Potential Parties in Interest

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
UBS Investment Bank	Former client in an unrelated matter; joint bookrunner and co-lead underwriter of Duff & Phelps Corporation IPO; provider of investment banking services to Duff & Phelps	Underwriting Investment Bankers for Debtor's securities
UBS Securities LLC	Former client in an unrelated matter	Potential Parties in Interest; Competitors
UFJ Bank Limited	Client may be involved in a current unrelated engagement; former client in unrelated matter	100 Largest Unsecured Creditors other than Bondholders
Union Bank Of California, N.A.	Former client in an unrelated matter	Potential Parties in Interest
US Bank, National Association	Current client in an unrelated matter	Potential Parties in Interest
Vail Resorts, Inc.	Current client in an unrelated matter	Affiliations of Outside Directors
Vanguard Group Incorporated	Party may have been involved in a prior engagement	50 Largest Bond Holders
Verizon Communications Inc.	Current client in an unrelated matter	Potential Parties in Interest; Additional Entities Searched by Quinn Emanuel
Vertex Mortgage Services	Client may have been involved in a former engagement	100 Largest Unsecured Creditors other than Bondholders; 100 Largest Holders of Trade Debt (Filed By Milbank)
VITA	Current client in an unrelated matter	Potential Parties in Interest
W.R. Grace & Co	Former client in an unrelated matter	Affiliations of Outside Directors
Washington Mutual, Inc.	Former client in an unrelated matter	Potential Parties in Interest
Weil Gotshal & Manges LLP	Current client in an unrelated matter	Professionals Employed by the Company
Wells Fargo & Co.	Former client in an unrelated matter	Potential Parties in Interest
White & Case	Former client in an unrelated matter	Professionals Employed by the Company

Exhibit 2
Duff & Phelps Connections
with Identified Parties

Identified Party	Relationship with Duff*	Relationship with Debtors
Willkie Farr & Gallagher LLP	Former client in an unrelated matter	Professionals Employed by the Company
WIPRO Infotech Enterprise Solutions	Former client in an unrelated matter	100 Largest Unsecured Creditors other than Bondholders
Woori-LB First Asset Securitization Specialty Co., Ltd.	Current client in an unrelated matter	Former Lehman Brothers Holdings Inc. Entities
York Capital Management	Current client in an unrelated matter	Ad Hoc or Unofficial Creditors' Committee Members
Zurich American Insurance Company	Current client in an unrelated matter	50 Largest Bond Holders

Exhibit 2A
Duff & Phelps Other Relationships

Identified Party	Relationship with Duff*	Relationship with Debtors
Aetna Life Insurance Company	Provider of employee health and welfare benefit plans to D&P	50 Largest Bondholders
AIG Global Investment Corporation	Affiliate provides property and casualty insurance coverage to D&P	Potential Parties in Interest
Bank of America N.A.	Lender under D&P's credit facility	Potential Parties in Interest
CB Richard Ellis	D&P's real estate broker	100 Largest Unsecured Creditors other than Bondholders
Dechert LLP	D&P is a client of the firm	Professionals Employed by the Company
Iron Mountain Information Management; Iron Mountain Records Management	Vendor of physical and data storage services	Potential Parties in Interest; 100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
KPMG, LLP	Independent auditor and provider of tax and accounting services to D&P	100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
Broadridge Processing Solutions, Inc.	Provider of proxy services	Potential Parties in Interest
Ernst & Young	Firm provides tax advisory services to D&P	100 Largest Unsecured Creditors other than Bondholders; Accountants; Professionals Employed by the Company; 100 Largest Holders of Trade Debt (Filed By Milbank) & by Quinn Emanuel
General Electric Capital Corp	Administrative agent and lender under D&P's credit facility	Potential Parties in Interest
Metlife	Provider of employee health and welfare benefit plans to D&P	Bank Lenders; Secured Creditors
Microsoft Corporation	Software vendor to D&P	Potential Parties in Interest; 100 Largest Holders of Trade Debt (Filed by Quinn Emanuel)
New York Stock Exchange (non-governmental)	Duff & Phelps Corporation is listed on the NYSE	Government/State Reg Agencies

* The relationship with D&P may be with the identified party and/or with one or more of its affiliates. References to "matter" may include multiple matters. References to current matters may include prior matters as well.

Exhibit 2A
Duff & Phelps Other Relationships

Identified Party	Relationship with Duff*	Relationship with Debtors
Paul, Hastings, Janofsky & Walker LLP	Duff & Phelps is a client of the firm	Professionals Employed by the Company
Shinsei Bank Limited	9.6% owner of Duff & Phelps Corp.	Potential Parties in Interest; 100 Largest Unsecured Creditors other than Bondholders; Bank Lenders; Committee Members
Sidley Austin LLP	Duff & Phelps has been a client of the firm	Professionals Employed by the Company
Simpson Thacher & Bartlett LLP	Duff & Phelps has been a client of the firm	Professionals Employed by the Company
Skadden, Arps, Slate, Meagher & Flom LLP	Primary corporate counsel of Duff & Phelps	Professionals Employed by the Company
Sun Guard, ET AL.	Software vendor to D&P	Potential Parties in Interest
UBS Investment Bank	Joint bookrunner and co-lead underwriter of Duff & Phelps Corporation IPO; provider of investment banking services to Duff & Phelps	Underwriting Investment Bankers for Debtor's securities